

# MOAB VALLEY FIRE PROTECTION DISTRICT

HEADQUARTERS – 45 SOUTH 100 EAST, MOAB, UTAH

## MEETING AGENDA

**Tuesday August 19, 2025**  
**4:00 p.m.**

CALL TO ORDER

APPROVAL OF MINUTES OF PREVIOUS MEETING(S):

1. July 15, 2025 Regular Meeting Minutes
2. July 22, 2025 Budget Workshop Meeting Minutes

CITIZENS TO BE HEARD

APPROVE BILLS AND SIGN CHECKS

CHIEF'S REPORT

OLD BUSINESS

1. Grand County Annexation Asset Transfer Update
2. San Juan County Annexation
3. Sales Tax Initiative

NEW BUSINESS

1. Apparatus Replacement Schedule

BUDGETS

1. Working Draft Budget Discussion

ADJOURN

Executive session if needed  
Workshop session as needed

### **NOTICE OF SPECIAL ACCOMMODATION DURING PUBLIC MEETINGS.**

*In compliance with the Americans with Disabilities Act, individuals with special needs requests wishing to attend Moab Fire Department Commission meetings are encouraged to contact the Department two (2) business days in advance of these events. Specific accommodations necessary to allow participation of disabled persons will be provided to the maximum extent possible. Requests for inclusion on an agenda and supporting documentation must be received by 5:00 PM on the Thursday prior to a regular Commission Meeting and forty-eight (48) hours prior to any Commission Meeting. Information relative to these meetings/hearings may be obtained at the Moab Valley Fire Department 45 S. 100 E. Moab Utah 84532 (435)259-5557*

*Posted by Cathy Bonde on 08/14/2025*

# **Moab Valley Fire Protection District Commission Meeting**

**45 South 100 East, Moab Utah 84532**

**July 15, 2025- 4:00 p.m.**

## **A. Call to Order:**

1. The meeting was called to order by Chairman Archie Walker at 4:00 p.m.
2. Commissioners Present: Chairman Archie Walker, Commissioner Jim McGann, Commissioner Charlie Harrison
3. Staff Present: Chief TJ Brewer, Administrator Cathy Bonde, Wildland Division Chief Clark Maughan
4. Others Present: Ryan Rasmussen and Gavin Jolley of Smuin Rich & Marsing

## **B. 2024 Audit Report:**

1. Ryan Rasmussen introduced Gavin Jolley who works on our audit along with Ryan.
2. Ryan went over the opinion of Smuin Rich & Marsing relating to the 2024 financial audit. He stated that in material aspects the books and accounting of Moab Valley Fire are sound. It does not mean there may not be errors or issues, but from the audit, nothing material was found.
3. The district's net position increased by \$298,305 as a result of the year's operations. This is a 8.37% increase over the previous year. Tax revenue increased 5.24% over the previous year.
4. There was little change from 2023 to 2024 in current and other assets. Total liabilities and deferred inflows (accounts payable, debit, retirement) decreased by \$123,906.
5. For changes in net position, a big change from 2023 to 2024 is charges for services which increased by \$255,139. Taxes saw an increase of \$59,422. For expenses, payroll increase between the two years by \$204,116. The net change in position for the year saw an increase of \$69,970.
6. Long term debt decreased by \$77,655.
7. The capital asset list got fully updated creating an increase of \$335,923 and a decrease of 341,248.
8. The audit had one finding. One commissioner's name and their contact information was missing from the Utah Public Notice Website. The finding has been corrected.

## **D. General Business:**

1. Approval of Minutes –Commissioner Harrison motioned to approve the minutes from the June 17, 2025 meeting. Commissioner McGann seconded the motion, and it passed unanimously.
2. Citizens to Be Heard – None present

3. Approval of Bills – Commissioner Harrison motioned to approve bills. Commissioner McGann seconded, and the motion passed unanimously.

**D. Chief's Report:**

1. Wildland Division Chief Clark Maughan gave an overview and update of the Deer Creek Fire. He stated most of the growth is currently toward the Colorado border and that good progress has been made around Old La Sal and Highway 46. On Saturday's big wind event, the fire made a run to Upper Two Mile Road. Fuels are incredibly dry. Updates are published twice a day. We currently have Engine 31 with a crew of 4 and the water tender committed. A firefighter from Blanding has joined us on Engine 31 to gain experience, and we have someone from EMS joining Engine 31.

Discussion was had on other wildland fires in the region.

Chief Brewer stated our firefighters have made a huge impression and were a strong firefighting force initially. As soon as David Gallegos called for assistance, we sent a force of firefighters led by Clark. Clark was put into a division slot quickly, and we have received many accolades in relation to our firefighters. Our crews were in the middle of the firenado event, and Chief Brewer stated he was confident he had the right person in the right place, referring to Clark's leadership. He said our firefighters have become more trained in wildland firefighting, and it has paid off.

2. The BME Truck should arrive Thursday.
3. Chief Brewer will present a video detailing the decline of volunteerism in the fire and EMS services at the end of the meeting.

**E. Old Business:**

1. Grand County Annexation - Cathy informed commissioners that the County is still working to find all relevant titles and deeds. The County has not yet paid the \$450,000.00 invoice that is part of the ILA.

Chief Brewer stated we have received payment from San Juan County for services.

2. San Juan County Annexation – Chief Brewer said there is nothing new to report. Commissioner Walker asked about the map, and Chief Brewer said the map is good. He will be meeting with Chief Gallegos and San Juan County Administrator Mack McDonald to discuss other details of annexation. Commissioner Harrison asked about meeting with representatives of the La Sal Fire Department, and Chief Brewer said he hasn't been able to yet but intends to. He suggested the discussion with the La Sal Fire Department begin with Chief Gallegos.
3. Impact Fees - Cathy reported that we received a request for information on future plans for facilities and equipment, and that information has been submitted.

**F. Approval of 2025 Certified Tax Rate:**

1. Cathy provided information on the 2025 certified tax rate including Form PT-693 for approval by the commission and a rate detail spreadsheet. She drew attention to the tax

rate of .00039 with revenue of \$1,318,735. New growth was \$218,237, some being from annexation and some from regular annual new growth. Using last year's property values of the annexed parcels \$192,214 of new growth was from annexation.

Commissioner McGann motioned to approve Form PT-693. Commissioner Harrison seconded, and the motion passed unanimously.

## **G. Budgets:**

1. Cathy went over highlights of the most recent version of the draft 2025 amended budget. Current changes include:

- Donations increased due to a donation from a grateful citizen for services rendered.
- Delinquent Tax is increased based on actual outstanding tax.
- State of Utah Wildland is increased again based on estimates from current deployments on the France Fire, the Deer Creek Fire, and the anticipation of at least one more roll. This number will adjust as the year progresses.
- Chief Brewer informed commissioners on compensation adjustments reflected in the draft amended budget. Discussion was had on compensation and staffing.
- Cathy stated that the Part Time/Overtime line item is increased due to the Deer Creek Fire. Employee Benefits is also increased.
- After the newer adjustments to the draft 2025 budget, net income increased to \$63,760.70. Last month's version of the draft budget was at -\$1,312.79.

2. Cathy presented a spreadsheet outlining wildland fire program revenue and expenses. It will continue to be updated through the season.

3. The draft 2026 budget has changed little since the last commission meeting. Some compensation adjustments were made based on the changes discussed with the draft 2025 amended budget.

4. Cathy asked commissioners to let her know what information they would like to have in preparation for the upcoming budget workshop. Commissioner Walker said he would like to see how the wildland program impacts taxpayers. Cathy stated that looking at the revenue and expenses year to date, income from the wildland program has covered one-third of our total expenses for the year. In addition to that, the funds we got from Grand County this year covered another one-third of our total expenses year to date. We will not see the Grand County funds in future years.

5. Chief Brewer informed commissioners of the sales tax proposal brought forth by Grand County EMS. Legislation approved last year allows fire departments to be eligible for the rural county healthcare tax, and Grand County EMS asked if we would be interested in a proposal to increase the current tax from .5% to 1% and share in the revenue of the increased .5%. The previously approved .5% goes to Grand County EMS and the Canyonlands Health Care Special Service District. Both entities, along with Moab Fire, would join in the additional .5% proposal which caps out the healthcare tax.

No percentages are settled on yet, but we would be able to meet the budget deficit of our draft 2026 budget.

The tax proposal needs to be approved by the Grand County commission to go on the November ballot and then approved by the voters. There is some risk to the tax needing voter approval as opposed to doing a property tax increase through truth and taxation.

If the tax is implemented, it is estimated that 70% of the tax revenue would come from tourists. Chief Brewer stated this is a way to meet revenue needs without increasing property taxes.

Commissioner McGann stated it may be too late in the year to have enough time to sell the tax proposal to the public prior to the election. Discussion was had on the timeline and the special election needed to put the issue on the ballot. Chief Brewer stated the Grand County EMS board has already voted to go forward with the tax, and if passed, once the 1% is allocated we may not have the opportunity to tap into the tax revenue.

Commissioner Harrison asked how the tax revenue would be divided among the entities. Chief Brewer said a draft proposal is for Grand County EMS to receive more of the revenue in the beginning since they have the largest need now. Cathy added that our percentage would increase gradually over the 10 years the tax would be in place. The tax expires after 10 years and would need to go back to the voters for approval at that time.

Discussion was had on sales tax verses property tax and the gamble of relying on the sales tax option.

Commissioners were in agreement that the rural county healthcare tax is a good option to explore further.

#### **H. Volunteer Video:**

1. Chief Brewer presented the video about the decline of volunteerism in the fire and EMS services. The video detailed the history of volunteerism for fire and EMS, volunteerism now, and the reasons for the decline in volunteerism. Commissioners and staff then discussed the issues presented in the video.

#### **H. Adjourn:**

1. Chair Walker adjourned the meeting at 5:24 p.m.

\_\_\_\_\_  
**Date** \_\_\_\_\_

**Archie Walker, Chair**

**Attest:** \_\_\_\_\_

**Catherine Bonde, Clerk**

# **Moab Valley Fire Protection District Commission Meeting- Budget Workshop**

**45 South 100 East, Moab Utah 84532**

**July 22, 2025- 4:00 p.m.**

## **A. Call to Order:**

1. The meeting was called to order by Chairman Archie Walker at 1:00 p.m.
2. Commissioners Present: Chairman Archie Walker, Commissioner Jim McGann, Commissioner Charlie Harrison
3. Staff Present: Chief TJ Brewer, Administrator Cathy Bonde, Wildland Division Chief Clark Maughan

## **B. General Business:**

1. Citizens to Be Heard – None present

## **C. Draft 2025 Amended Budget:**

1. Cathy went over highlights of the most recent version of the draft 2025 amended budget. The only changes are associated with the wildland program. The revenue anticipated from the Deer Creek Fire has increased that revenue line item and net income.

## **D. Draft Rural Healthcare Tax Proposal:**

1. Chief Brewer presented a draft proposal for use and division of funds for the proposed health care tax increase. He stated it is very preliminary. Commissioners reviewed the proposal and discussed if and how it would meet our general and capital needs. Chief Brewer stated revenue from the proposal is helpful for our general budget, but it isn't enough to meet our capital needs in replacing our aging fleet. Discussion was had on freezing our property tax rate which would need to be done in conjunction with a property tax increase. Doing both the sales tax and a property tax increase was advised against. Pros and cons of each option were discussed. Commissioners were in agreement that the sales tax option is the direction the department should pursue. Chief Brewer stated the next step is for the Grand County Commission to approve adding the question of increasing the rural healthcare sales tax to the ballot for the voters to decide. Chief Brewer said he would like to see percentages locked in before the issue goes to the voters so they know what they are voting for or against.
2. Discussion was had on percentages of revenue among the entities, included further discussion of the department's equipment needs and aging fleet.

## **E. Draft 2026 Budget:**

1. Commissioner Walker asked for a comparison of the budget with and without the wildland program. Cathy presented a comparison of 2025 budgets through the first half of the year with four different scenarios: current actual, without the wildland program, without the wildland program and contribution from the County, and without the wildland program, County contribution and CWDG. Income and associated



expenses were adjusted for each version. The current year to date budget had a deficit of \$84,333.52. The budget without the wildland program had a deficit of \$267,904.02. The budget without the wildland program and County contribution had a deficit of \$579,904.02, and the budget without the wildland program, County contribution, and CWDG had a deficit of \$600,009.

Cathy also presented a recently updated wildland program revenue and expenses spreadsheet which included the California deployment. The bottom-line net profit has increased with the California deployment revenue and expenses included. The program covers all of the year-to-date payroll expenses for Clark, Mark, and Tom as full-time employees as well as all year-to-date payroll expenses for two seasonal employees.

Commissioner Walker asked at what point is the net profit from the wildland program not enough to justify the program. Commissioner McGann stated that has been his concern as to the wear and tear on sending equipment out of district. Cathy stated that without the wildland program we lose 3 full time and 2 seasonal employees. Without the wildland program, we do not have the money to pay for these employees. She added that the wildland program employees are here providing service to the district for a large majority of the time. Commissioner Walker asked if it was accurate to say the wildland program is paying for employees that otherwise the taxpayers would be paying for. Chief Brewer said that was accurate and there are other things we have purchased with wildland revenue including the water tender. Chief Brewer said this has been a good year for the wildland program, and he feels we could continue to grow the program. He also stated that with the annexation, the department now has an obligation to greater Grand County, and if the wildland program went away, he would still ask that these employees stay with the department. We would have to find another way to cover the cost of those employees. He also shared in Commissioner McGann's concern of wildland fire limiting the available resources in district. The Deer Creek Fire was an example of this. Chief Brewer said there is a balance between generating income that offsets the cost to taxpayers and being prepared for in district response. He added that the wildland program provides training and experience for the kinds of fires we can expect to see in the recently annexed areas of our district. Chief Brewer stated when he first proposed the wildland program, he wanted three engine bosses, one to manage the program, one to go on resource orders, and one to be on call in district. We are almost there. Commissioners discussed the wildland program along with having resources in district. Chief Brewer stated the need for volunteers at times like the Deer Creek Fire, and Clark Maughan added that volunteers did make themselves available during that fire knowing resources were limited. He said a number of them were engaged directly on the fire from the beginning, and others made themselves available in district for calls.

Discussion was had on the fact that it has been an active year for wildland fire but the same isn't guaranteed in the future. Both Clark Maughan and Commissioner Walker stated the outlook for the next couple of years is for conditions that are ripe for active wildland fire. Commissioner Walker suggested purchasing another engine to build the fleet considering the outlook. Commissioner McGann asked whether the intent was to build to go out or build to support our district. The more remote areas of our district

were discussed, and Chief Brewer stated he thought we should look into purchasing more engines, but we can't become too dependent on the wildland program or CWDG. He stated that our staff is busy with their regular job duties and a grant like CWDG adds more to their workload. He added employees appreciate the opportunity to hone their skills on wildland fires, and the wildland program has allowed the department to be even better prepared on the Deer Creek Fire than we were on the Pack Creek Fire.

Cathy stated in the 2025 budget as originally approved, total expenses are 2.4 million. General tax revenue is 1.3 million, so 1 million of our revenue comes from other sources. In 2025 \$312,000 in revenue comes from Grand County that we will not see again, and the remaining \$700,000 in income comes from sources than tax revenue such as the wildland program, fee schedule, and grants.

In relation to the draft 2026 budget, Commissioner McGann said some of the line items he has been looking at include the deputy chief and operations chief positions which are expensive line items. He also added we have 2 inspectors. Commissioner McGann asked for more detail on the equipment for specialty rescue, and Chief Brewer said the strut system is an expensive piece of equipment. Commissioner McGann suggested the cost of some of our needs could be negotiated with the annexation of northern San Juan County.

Chief Brewer provided commissioners with a written draft of what he believes the community expects of Moab Fire Department. He felt a future discussion of this is important in shaping the department's direction and needs. With a variety of specialty rescue specialties, Chief Brewer stated it is valuable to have a small number of firefighters very well trained in those specialties who can share that knowledge with the department. Volunteers have shown great interest in specialty rescue.

**F. Closed Session:**

1. Commissioners moved into closed session at 2:45 p.m. to discuss personnel and performance.

**G. Adjourn:**

1. Chair Walker adjourned the meeting at 3:15 p.m.

\_\_\_\_\_  
Date \_\_\_\_\_

Archie Walker, Chair

Attest: \_\_\_\_\_

Catherine Bonde, Clerk



# Moab Valley Fire Protection District Closed Session Form

**Date:** July 22, 2025

**Commissioners Present:**

☒ Archie Walker  
☒ Jim McGann  
☒ Charlie Harrison

**Others Present:**

☒ TJ Brewer  
Chief  
☒ Cathy Bonde  
Administrator

**Motion to enter Closed Session made by:** Commissioner Walker

**Seconded by:** Commissioner Harrison

**Time In to Closed Session:** 2:45 p.m.

**Motion to adjourn Closed Session made by:** Commissioner McGann

**Seconded by:** Commissioner Harrison

**Time Out of Closed Session:** 3:15 p.m.

**Purpose of Closed Recorded Session:**

- ☐ Pending or Reasonably Imminent Litigation  
☐ Purchase, Exchange, Lease or Sale of Real Property, including any form of a water right or water shares (UCA 52-4-205(1)(d) & (e))  
☐ Investigative Proceedings Regarding Allegations of Criminal Misconduct  
☐ Commercial Information Obtained from a Property Taxpayer (UCA 59-1-404)

**Purpose of Closed Unrecorded Session (affirmation required)\***

- ☐ Deployment of Security Personnel, Devices or Systems (**unrecorded**)\*  
☒ Character, Professional Competence or Physical or Mental Health of an Individual (**unrecorded**)\*

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**\*Affirmed by Commission Chair (for unrecorded session)**

\*If unrecorded, Chair swears and affirms that the sole purpose for closing the meeting was to discuss one of the following: the deployment of security personnel, devices or systems; or the character, professional competence or physical or mental health of an individual.

# MOAB VALLEY FIRE PROTECTION DISTRICT

## Profit & Loss Budget vs. Actual

January through December 2025

### Ordinary Income/Expense

#### Income

##### 3018 · Operating Grants

3018.4 · CWDG Grant	Willams Grant	115,253.21	271,325.00	-156,071.79	42.48%
3018.3 · WRI Grant		13,970.00	13,970.00	0.00	100.0%
3018.1 · Misc Grants		1,000.00	3,000.00	-2,000.00	33.33%

##### Total 3018 · Operating Grants

130,223.21 288,295.00 -158,071.79 45.17%

##### 3017 · Donations

Donations for Sta 2  
equipment plus from  
citizens

3,850.00 0.00 3,850.00 100.0%

##### 3020 · Local taxes

3020.1 · General		4,258.56	1,285,631.00	-1,281,372.44	0.33%
3020.2 · Delinquent Tax	Total of \$80,012.08 owed to us from past years	30,856.18	15,000.00	15,856.18	205.71%
3020.3 · MISC. Tax		49,282.00	85,000.00	-35,718.00	57.98%

##### Total 3020 · Local taxes

84,396.74 1,385,631.00 -1,301,234.26 6.09%

##### 3014 · Sales Service, Contracts

3014.1 · Arches National Park		0.00	1,500.00	-1,500.00	0.0%
3014.2 · Grand County	Billed - not yet paid	312,000.00	312,000.00	0.00	100.0%
3014.3 · San Juan County		46,000.00	46,000.00	0.00	100.0%
3014.4 · State of Utah (Wildland)		377,213.59	276,000.00	101,213.59	136.67%
3014.5 · Miscellaneous	With current deploy- ments estimate is \$605,000.00	20.00	200.00	-180.00	10.0%
3014.6 · Fee Schedule Billed					
3014.62 · Other Fee Schedule Billing		3,317.89	2,500.00	817.89	132.72%
3014.61 · Inspections	Hazmat Billing	21,924.81	50,000.00	-28,075.19	43.85%

##### Total 3014.6 · Fee Schedule Billed

25,242.70 52,500.00 -27,257.30 48.08%

##### Total 3014 · Sales Service, Contracts

760,476.29 688,200.00 72,276.29 110.5%

##### 3011 RENT & MISC

3011.1 · Apt 1		1,900.00	2,400.00	-500.00	79.17%
3011.2 · Apt 2		1,600.00	2,400.00	-800.00	66.67%

##### Total 3011 RENT & MISC

3,500.00 4,800.00 -1,300.00 72.92%

##### 3060 · INTEREST

Most likely will not meet  
budgeted amount. Grand  
County has not paid ILA  
funds yet, so we have had to  
draw down our PTIF acct.

25,837.52 45,000.00 -19,162.48 57.42%

#### Total Income

1,008,283.76 2,411,926.00 -1,403,642.24 41.8%

#### Gross Profit

1,008,283.76 2,411,926.00 -1,403,642.24 41.8%

#### Expense

440 · Cont. to Other Gvts.	LBA Share of Audit & Annual Registration	1,018.00	1,600.00	-582.00	63.63%
410 · Bad Debt		0.00	500.00	-500.00	0.0%
411 · PAYROLL EXPENSES/SALARIES					
Total 411 · PAYROLL EXPENSES/SALARIES		556,668.49	913,789.00	-357,120.51	60.92%
413 · EMPLOYEE BENEFITS		264,213.56	510,000.00	-245,786.44	51.81%
414 · Nonwage Compensation / Mbr Bfts					
414.6 · Miscellaneous Member Benefits		44.97	500.00	-455.03	8.99%
414.5 · T-Shirts, Hats, Patches, Coin		1,760.00	5,500.00	-3,740.00	32.0%
414.4 · Member Pay		0.00	55,000.00	-55,000.00	0.0%
414.3 · Member Events & Benefits		5,038.68	37,000.00	-31,961.32	13.62%

# MOAB VALLEY FIRE PROTECTION DISTRICT

## Profit & Loss Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
414.2 · Uniforms	3,340.34	12,000.00	-8,659.66	27.84%
<b>Total 414 · Nonwage Compensation / Mbr Bfts</b>	<b>10,183.99</b>	<b>110,000.00</b>	<b>-99,816.01</b>	<b>9.26%</b>
<b>415 · Professional &amp; Technical Svc</b>				
415.5 · Thompson Cleaning Service	400.00	2,400.00	-2,000.00	16.67%
415.1 · Accounting	0.00	500.00	-500.00	0.0%
415.2 · Audit	6,000.00	6,000.00	0.00	100.0%
415.3 · Other Professional Services	8,319.00	10,000.00	-1,681.00	83.19%
<b>Total 415 · Professional &amp; Technical Svc</b>	<b>14,719.00</b>	<b>18,900.00</b>	<b>-4,181.00</b>	<b>77.88%</b>
421 · Dues and Subscriptions	13,462.05	20,000.00	-6,537.95	67.31%
422 · Advertising and Public Notices	0.00	2,000.00	-2,000.00	0.0%
<b>423 · Travel - Education &amp; Training</b>				
423.1 · Education	3,977.59	25,000.00	-21,022.41	15.91%
423.2 · Fire Prevention	3,841.75	3,000.00	841.75	128.06%
423.3 · Fire Convention	3,691.40	2,000.00	1,691.40	184.57%
423.4 · Specialty Rescue	5,902.71	18,500.00	-12,597.29	31.91%
423.5 · Travel	8,946.61	20,000.00	-11,053.39	44.73%
423.6 · Wildland Travel	25,653.62	15,000.00	10,653.62	171.02%
423.7 · Wildland Reimbursement	2,646.00	0.00	2,646.00	100.0%
<b>Total 423 · Travel - Education &amp; Training</b>	<b>54,659.68</b>	<b>83,500.00</b>	<b>-28,840.32</b>	<b>65.46%</b>
424 · Office Expense	19,139.01	27,000.00	-7,860.99	70.89%
<b>425 · Equip &amp; Trk Mant - Oper Supplies</b>				
425.1 · Motor Fuels	21,862.40	40,000.00	-18,137.60	54.66%
425.2 · Auto & Truck Repairs & Maint	54,926.73	60,000.00	-5,073.27	91.55%
425.3 · Wildland Supplies	2,633.16	10,000.00	-7,366.84	26.33%
425.4 · PPE	23,452.39	50,000.00	-26,547.61	46.91%
<b>Total 425 · Equip &amp; Trk Mant - Oper Supplies</b>	<b>102,874.68</b>	<b>160,000.00</b>	<b>-57,125.32</b>	<b>64.3%</b>
426 · Building Repair & Maintenance	14,073.12	12,000.00	2,073.12	117.28%
427 · UTILITIES	16,200.50	36,800.00	-20,599.50	44.02%
451 · INSURANCE	35,945.12	57,000.00	-21,054.88	63.06%
<b>461 · Small Tools &amp; Minor Equipment</b>				
461.5 · Misc. Tools & Equipment	130.44	500.00	-369.56	26.09%
461.4 · Radios	4,594.95	15,000.00	-10,405.05	30.63%
461.3 · Equipment R&M	7,904.66	2,000.00	5,904.66	395.23%
461.2 · Shop Tools & Equipment	2,241.04	3,000.00	-758.96	74.7%
461.1 · Appliances & Tools for Engines	7,972.67	11,000.00	-3,027.33	72.48%
461.6 · Fuels Mitigation	14,195.60	60,525.00	-46,329.40	23.45%
<b>Total 461 · Small Tools &amp; Minor Equipment</b>	<b>37,039.36</b>	<b>92,025.00</b>	<b>-54,985.64</b>	<b>40.25%</b>
472 · Infrastructure (Station 1 Bldg)	0.00	25,000.00	-25,000.00	0.0%
<b>473 · Machinery and Equipment</b>				
473.7 · BME Engine	153,707.00	153,000.00	707.00	100.46%
473.5 · CIB Pumper Engine	18,000.00	18,000.00	0.00	100.0%
473.6 · CIB Pumper Engine Reserve Acct	3,262.00	3,262.00	0.00	100.0%

1/2 is retainer for attorney  
for Zions loan

Summer camp included

All costs

Equates to increase  
in income

Pass thru acct  
for Blanding &  
EMS on Deer  
Creek Fire

1/2 is for electrical for  
HVAC/louvers in bays

Will be below  
budget as we  
do not have  
Thompson  
assets yet

1/2 is AED for  
Thompson

# MOAB VALLEY FIRE PROTECTION DISTRICT

## Profit & Loss Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
Total 473 · Machinery and Equipment	174,969.00	174,262.00	707.00	100.41%
474 · CAPITAL EQUIPMENT				
474.1 · Capital Equipment-General	22,627.57	87,955.00	-65,327.43	25.73%
474.2 · Fuels Mitigation	61,512.39	78,100.00	-16,587.61	78.76%
Total 474 · CAPITAL EQUIPMENT	84,139.96	166,055.00	-81,915.04	50.67%
Total Expense	1,399,305.52	2,410,431.00	-1,011,125.48	58.05%
Net Ordinary Income	-391,021.76	1,495.00	-392,516.76	-26,155.3%
Other Income/Expense				
Other Expense				
700 · Other Expenses	130.58	200.00	-69.42	65.29%
701 · Interest Expense	1,289.99	1,295.00	-5.01	99.61%
Total Other Expense	1,420.57	1,495.00	-74.43	95.02%
Net Other Income	-1,420.57	-1,495.00	74.43	95.02%
Net Income	-392,442.33	0.00	-392,442.33	100.0%

Fuels truck cost less than budgeted

MOAB VALLEY FIRE PROTECTION DISTRICT  
Transaction Detail By Account  
July 10 through August 14, 2025

	Date	Name	Memo	Debit	Credit
411 · PAYROLL EXPENSES/SALARIES					
Total 411 · PAYROLL EXPENSES/SALARIES				113,519.63	0.00
413 · EMPLOYEE BENEFITS					
Total 413 · EMPLOYEE BENEFITS				21,934.55	0.00
414 · Nonwage Compensation / Mbr Bfts					
414.5 · T-Shirts, Hats, Patches, Coin					
	07/23/2025	Pipe Dream	Flame T's 20 M 20 L 20 XL 20 2XL 5 3XL 5 4 XL	1,200.00	
Total 414.5 · T-Shirts, Hats, Patches, Coin				1,200.00	0.00
414.3 · Member Events & Benefits					
	08/11/2025	MACU VISA	City of Moab - Pool Membership-Doran Michels	456.50	
	08/11/2025	MACU VISA	City of Moab - Pool Membership - Cody Thurlo	456.50	
Total 414.3 · Member Events & Benefits				913.00	0.00
Total 414 · Nonwage Compensation / Mbr Bfts				2,113.00	0.00
415 · Professional & Technical Svc					
415.5 · Thompson Cleaning Service					
	07/15/2025	Nicole Davis	July 2025	200.00	
Total 415.5 · Thompson Cleaning Service				200.00	0.00
415.3 · Other Professional Services					
	07/31/2025	SMUIN RICH & MARSING	2024 Audit Review & Supervision	2,588.00	
	07/31/2025	SMUIN RICH & MARSING	Draft Financial Stmts/Audit	809.00	
Total 415.3 · Other Professional Services				3,397.00	0.00
Total 415 · Professional & Technical Svc				3,597.00	0.00
421 · Dues and Subscriptions					
	07/22/2025	ESO Solutions	ESO Reporting Software	3,271.01	
Total 421 · Dues and Subscriptions				3,271.01	0.00
423 · Travel - Education & Training					
423.4 · Specialty Rescue					
	07/28/2025	CANYONLANDS AUTO & MINING	Rigging	42.99	
Total 423.4 · Specialty Rescue				42.99	0.00
423.6 · Wildland Travel					
	08/11/2025	MACU VISA	City Market Moab - Food/Bev for FF on Deer Creek	506.37	
	08/11/2025	MACU VISA	E's Market La Sal - Ice for Deer Creek Fire	28.71	
	08/11/2025	MACU VISA	Bryce Park Inn Panguitch-France Fire	372.68	
	08/11/2025	MACU VISA	Bryce Park Inn Panguitch-France Fire	372.68	
	08/11/2025	MACU VISA	Bryce Park Inn Panguitch-France Fire	372.68	
	08/11/2025	MACU VISA	Maverik - For Deer Creek Fire	53.31	
Total 423.6 · Wildland Travel				1,706.43	0.00
423.7 · Wildland Reimbursement					
	08/08/2025	GRAND COUNTY EMS	Fee for service on Deer Creek Fire - Thomas Spano	2,646.00	
Total 423.7 · Wildland Reimbursement				2,646.00	0.00
Total 423 · Travel - Education & Training				4,395.42	0.00
424 · Office Expense					
	07/15/2025	Intuit	500 Checks	311.03	
	07/18/2025	DESERT WEST	scissors, paper, legal pads, clipboards	111.23	
	07/20/2025	BRANDON J MCGUFFEE		25.00	
	07/20/2025	MARK L MARCUM		25.00	
	07/20/2025	TIMOTHY J BREWER		50.00	
	07/23/2025	DESERT WEST	Binders	11.97	
	07/30/2025	AT&T Moability	FirstNet Phone Services	51.73	
	08/05/2025	BRANDON J MCGUFFEE		25.00	
	08/05/2025	MARK L MARCUM		25.00	
	08/05/2025	TIMOTHY J BREWER		50.00	

**MOAB VALLEY FIRE PROTECTION DISTRICT**  
**Transaction Detail By Account**  
July 10 through August 14, 2025

	Date	Name	Memo	Debit	Credit
	08/05/2025	CLARK MAUGHAN		50.00	
	08/06/2025	US Postal Service	Maining T-Shirt	9.25	
	08/11/2025	MACU VISA	Google G Suite	186.47	
	08/11/2025	MACU VISA	Amazon-Packing Tape	15.89	
	08/11/2025	MACU VISA	NUSO - Office Phone Service	247.73	
	08/11/2025	MACU VISA	Amazon Prime	14.99	
	08/11/2025	MACU VISA	Amazon - Coffee & external hard drive	142.49	
Total 424 · Office Expense				1,352.78	0.00
<b>425 · Equip &amp; Trk Mant - Oper Supplies</b>					
<b>425.1 · Motor Fuels</b>					
	08/11/2025	Maverik	July 1-July 31, 2025	2,819.93	
	08/11/2025	Maverik	Fuel for France Fire Deployment	875.93	
	08/11/2025	MACU VISA	Waterboyz911 - Fuel - Deer Creek Fire	147.44	
	08/11/2025	MACU VISA	Maverik - Fuel during Deer Creek Fire	120.74	
Total 425.1 · Motor Fuels				3,964.04	0.00
<b>425.2 · Auto &amp; Truck Repairs &amp; Maint</b>					
	07/14/2025	CANYONLANDS AUTO & MINING	Washer Solvent, bug cleaner	18.32	
	07/16/2025	CANYONLANDS AUTO & MINING	Bug Wash	8.28	
	07/19/2025	WALKER'S TRUE VALUE	88" Starter rope/handle	10.99	
	07/27/2025	Moab Auto Parts Inc	Gas Cap, Extreme 40 oz	19.75	
	07/28/2025	Moab Auto Parts Inc	Precision Paint, Clear Cut Correct	37.98	
	07/28/2025	Moab Auto Parts Inc	wiper blades & steer wheel cover for Tender	70.32	
	07/28/2025	CANYONLANDS AUTO & MINING	Wheel cover for 61	12.84	
	08/01/2025	Apparatus Equip & Service	Annual aerial testing, annual pump test, ground ladder test, travel , mileage	3,996.45	
	08/05/2025	Moab Auto Parts Inc	Air Filter		86.64
	08/06/2025	WALKER'S TRUE VALUE	Cleaning/Detailing supplies	132.29	
	08/11/2025	MACU VISA	Napa - Return of item purchased out of state		21.77
	08/11/2025	MACU VISA	Loves-Def	51.36	
	08/11/2025	MACU VISA	Care Care Amenities-Air	2.00	
	08/11/2025	MACU VISA	Car Care Amenities- Air	2.00	
	08/11/2025	MACU VISA	Care Care Amenities-Air	2.00	
	08/11/2025	MACU VISA	Big Brand Tire & Service - New Tire - WL Cedar City E 161	734.33	
	08/11/2025	MACU VISA	Tinks Napa - Air Filter, Chuck HD E161	110.15	
	08/11/2025	MACU VISA	Tinks Napa -Return of Chuck HD E 161		35.42
	08/11/2025	MACU VISA	PointS-Tube angle valve	28.29	
	08/11/2025	MACU VISA	Price Chrysler Dodge Jeep - Service on E161	208.71	
Total 425.2 · Auto & Truck Repairs & Maint				5,446.06	143.83
<b>425.3 · Wildland Supplies</b>					
	08/11/2025	MACU VISA	Supply Cache - Crew Time Report Books	99.65	
Total 425.3 · Wildland Supplies				99.65	0.00
<b>425.4 · PPE</b>					
	08/11/2025	MACU VISA	The Fire Store-Detergent for PPE	195.79	
Total 425.4 · PPE				195.79	0.00
Total 425 · Equip & Trk Mant - Oper Supplies				9,705.54	143.83
<b>426 · Building Repair &amp; Maintenance</b>					
	07/23/2025	WALKER DRUG	Brooms for bays and offices	25.98	
Total 426 · Building Repair & Maintenance				25.98	0.00
<b>427 · UTILITIES</b>					
	07/30/2025	Enbridge Gas	2850 Murphy Lane	6.75	
	07/30/2025	Enbridge Gas	45 S 100 E	27.03	
	08/05/2025	VERIZON	Duty Officer Ipad 435-210-0797	40.01	
	08/05/2025	ROCKY MOUNTAIN POWER	2850 Murphy Lane	181.04	



MOAB VALLEY FIRE PROTECTION DISTRICT  
Transaction Detail By Account  
July 10 through August 14, 2025

	Date	Name	Memo	Debit	Credit
	08/05/2025	ROCKY MOUNTAIN POWER	2850 Murphy Lane	141.49	
	08/05/2025	ROCKY MOUNTAIN POWER	4012 Beeman Rd	17.89	
	08/05/2025	ROCKY MOUNTAIN POWER	45 S 100 E	689.02	
	08/05/2025	ROCKY MOUNTAIN POWER	101 Firehouse Ln Thompson	38.75	
	08/05/2025	CITY OF MOAB	51 S 100 E	261.63	
	08/05/2025	CITY OF MOAB	79 S 100 E	133.66	
	08/05/2025	Grand Water and Sewer Service Agency	2850 Murphy Lane	68.50	
	08/05/2025	EMERY TELCOM	Phone & Internet	128.45	
	08/08/2025	SOLID WASTE SSD #1	Trash Pick Up at Sta 2	32.00	
	08/08/2025	SOLID WASTE SSD #1	Station 1 Trash Pick Up-Transition to 1x/wk pick up	74.00	
Total 427 · UTILITIES				1,840.22	0.00
<b>451 · INSURANCE</b>					
	07/28/2025	Utah Local Governments Trust	Liability Insurance	3,306.98	
Total 451 · INSURANCE				3,306.98	0.00
<b>461 · Small Tools &amp; Minor Equipment</b>					
<b>461.5 · Misc. Tools &amp; Equipment</b>					
	07/23/2025	WALKER'S TRUE VALUE	Bailing Wire	8.49	
Total 461.5 · Misc. Tools & Equipment				8.49	0.00
<b>461.4 · Radios</b>					
	07/23/2025	CANYONLANDS AUTO & MINING	Lithium Batteries	17.33	
	07/30/2025	AT&T Moability	Cross Carrier License - Trial	24.84	
	07/30/2025	AT&T Moability	Cross Carrier License - Trial	24.84	
	07/30/2025	AT&T Moability	Cross Carrier License -Trial	24.84	
	08/04/2025	49er Communications	KNG-M150LP-RCP Digital P25 APCO Dash Mount VHF 136-174 MHz, 5000 Channels, 50 Watts, Insta	4,199.80	
	08/06/2025	ROYCES	showpin 122 in computer	39.99	
	08/11/2025	MACU VISA	Amazon - Batteries for Radios	80.97	
	08/11/2025	MACU VISA	Walker Drug - Batteries for Radios	25.99	
Total 461.4 · Radios				4,438.60	0.00
<b>461.1 · Appliances &amp; Tools for Engines</b>					
	08/11/2025	MACU VISA	Artic - Cooler for Engine	263.53	
	08/11/2025	MACU VISA	Moab Gear Trader - Ammo Boxes for Engine	25.02	
Total 461.1 · Appliances & Tools for Engines				288.55	0.00
<b>461.6 · Fuels Mitigation</b>					
	07/13/2025	Moab Auto Parts Inc	Detailing Supplies	50.97	
	07/19/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Trailer Connector for Chipper Trailer	17.84	
Total 461.6 · Fuels Mitigation				68.81	0.00
Total 461 · Small Tools & Minor Equipment				4,804.45	0.00
<b>473 · Machinery and Equipment</b>					
<b>473.7 · BME Engine</b>					
	07/17/2025	Siddons-Martin Emergency Group	Balance Due after Zions Bank Loan Applied	149,820.00	
Total 473.7 · BME Engine				149,820.00	0.00
Total 473 · Machinery and Equipment				149,820.00	0.00
<b>TOTAL</b>				<b>319,686.56</b>	<b>143.83</b>

## MOAB VALLEY FIRE PROTECTION DISTRICT

## Balance Sheet

As of August 14, 2025

	Aug 14, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104 · MACU Checking Acct.	
104.1 · MACU Operating	21,072.26
104.2 · MACU Capital Equipment	25,000.00
104.3 · MACU Injury	17,000.00
104 · MACU Checking Acct. - Other	-6,617.77
Total 104 · MACU Checking Acct.	56,454.49
105 · MACU Savings Acct.	439.60
102 · Desert Rivers CU-MVF Donations	5,100.41
103 · Desert Rivers CU Savings	25.00
120 · PTIF	527,014.60
101 · Wells Fargo	
101.1 · Operating	333.86
101 · Wells Fargo - Other	-333.86
Total 101 · Wells Fargo	0.00
Total Checking/Savings	589,034.10
Accounts Receivable	
110 · Accounts Receivable	766,231.93
Total Accounts Receivable	766,231.93
Total Current Assets	1,355,266.03
<b>TOTAL ASSETS</b>	<b>1,355,266.03</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · Accounts Payable	17,459.87
Total Accounts Payable	17,459.87
Other Current Liabilities	
220 · Payroll Liabilities	
222.1 · UT Unemployment	1,318.22
221 · Federal	-0.03
222 · STATE W/H	6,753.00
223 · Retirement FFF	10,385.82
226 · 401k	6,889.97
227 · Employer 401K	1,903.90
220 · Payroll Liabilities - Other	550.00
Total 220 · Payroll Liabilities	27,800.88
Total Other Current Liabilities	27,800.88
Total Current Liabilities	45,260.75
Total Liabilities	45,260.75
Equity	
320 · Retained Earnings	1,445,433.11
Net Income	-135,427.83
Total Equity	1,310,005.28
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,355,266.03</b>

**Moab Valley Fire Protection District  
2025 Capital Projects Budget Profit & Loss**

<b>Income</b>	
Balance Forward	234,696.00
Interest Share from 2024	0.00
Grand County	238,000.00
Total Income	<u>472,696.00</u>
 <b>Expense</b>	
	0.00
Total Expense	<u>0.00</u>
Net Income	<u><u>472,696.00</u></u>