

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.

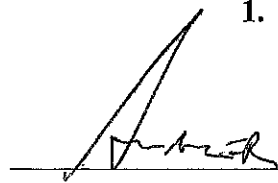
Commissioners were in agreement that the rural county healthcare tax is a good option to explore further.

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 19 August 2025

Archie Walker, Chair

Attest: 

Catherine Bonde, Clerk