

MOAB VALLEY FIRE PROTECTION DISTRICT

HEADQUARTERS – 45 SOUTH 100 EAST, MOAB, UTAH

MEETING AGENDA

Thursday November 20, 2025
4:00 p.m.

CALL TO ORDER

APPROVAL OF MINUTES OF PREVIOUS MEETING(S):

1. October 21, 2024, Regular Meeting Minutes
2. November 13, 2025, Budget Workshop

CITIZENS TO BE HEARD

APPROVE BILLS AND SIGN CHECKS

CHIEF'S REPORT

ONGOING BUSINESS

1. Grand County Annexation Asset Transfer Update - *Cathy*

ACTION ITEMS

1. 2025 Fraud Risk Assessment - *Cathy*
2. Budget Discussion and Send Budgets to Public Hearing – *Chief Brewer, Cathy*
 - a. Draft 2025 Amended General Budget
 - b. Draft 2026 General Budget
 - c. Draft 2025 Amended and 2026 Capital Projects Budget
3. Set Meeting Schedule for 2026

FUTURE CONSIDERATIONS FOR AGENDA AND DISCUSSION – *Chair Walker*

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 11/12/2025

Moab Valley Fire Protection District Commission Meeting

45 South 100 East, Moab Utah 84532

Tuesday October 21, 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

B. General Business:

1. Approval of Minutes – Commissioner Harrison motioned to approve the minutes from the August 19, 2025 meeting. Commissioner McGann requested the statement attributed to him “He felt those may need to be replaced more often.” be struck as it is attributed to Clark Maughan elsewhere in the minutes. Commissioner Harrison amended his motion to include this request. Commissioner McGann seconded, and the motion passed unanimously.
2. Citizens to Be Heard – None present
3. Approval of Bills – A question was asked about the vendor SeaWestern and what was purchased from them. Cathy stated the purchase was for red helmets. Commissioner Harrison motioned to approve the bills, Commissioner McGann seconded, and the motion passed unanimously

C. Chief's Report:

1. There were 28 calls to service in the last month with approximately \$1.5 Million in losses averted.
2. The department participated in a San Juan County mass casualty drill at the health clinic. The purpose was to tax the healthcare system. They are required by law to respond to any incident within a certain distance of the facility.
3. We have participated in many sales tax meetings, conversations, and events.
4. We are still working on the apparatus replacement schedule discussed at the last meeting.
5. The fuels crew is currently working a project on Willow Drive off of Spanish Trail. We will be starting another large project called the City Spring project across from the golf course. Oran Moore's last day will be at the end of the month. We have hired additional fuels crew members that will start in November. They will be paid for by CWDG. Discussion was had on how the grant revenue and expenses are tracked.

6. Engine 466 was sold to a department in Georgia.
7. Engine 2 is listed for \$18,000.00 but it has not sold. It was agreed to drop the price.
8. The department just completed a 3 part training with very positive feedback. It was similar to a mini FSRI camp. Over the course of 3 trainings, Ryan Burraston, Traedyn Brewer, and Chief Brewer each taught a station.

Some members will be testing for Firefighter I and Firefighter II this weekend.

Some members went to Spanish Fork to test on ropes technician.

Extrication technician training will take place here on November 11.

9. We are underway on fire prevention for the month. Classes are starting to come back to the station.
10. We continue to have engines listed on the EMAC roster.
11. We are preparing for our open house tomorrow from 4-6 p.m.
12. Call Review – in one day, we sent an investigator to Gateway to investigate a structure fire, we were dispatched to Ruby Ranch for a Swiftwater rescue, and as we were coming back from the Ruby Ranch incident, we got dispatched to Lockhart Basin. Although Lockhart Basin is not in our service area, San Juan County asked that we respond as we would be able to get on scene faster. In one day, we were at various far reaches of our service area. It was very time-consuming and taxing on our resources.

D. Ongoing Business:

1. Grand County Annexation - Cathy informed commissioners that the County is still working to find all relevant titles and deeds. The invoice to the County for \$450,000.00 that is part of the ILA remains outstanding. We have been expending some of those funds even though we have not received them yet.
2. San Juan County Annexation – Chief Brewer stated this project continues and the goal is for annexation to take place mid-2026.

E. Budgets:

1. Draft 2025 Amended General Budget - Cathy went over line item changes since the last commission meeting. They included an increase in wildland income and a decrease in miscellaneous income, inspections income, and interest. For expenses, adjustments were made to payroll as a net decrease due the deputy chief position not being filled and to fuels mitigation seasonals starting later than originally planned. Chief Brewer added that the fuels positions are being paid for by CWDG. Increases were made to member benefits, specialty rescue, and radios expense line items. Current net income is \$272,116.83. Cathy added that each year we try to be really conservative with our spending until we get closer

to the end of the year to see what our finances look like. This year we are also being conservative until we find out if the sales tax is approved. Chief Brewer stated if the sales tax is approved, there are a few things that we definitely need to purchase. Cathy recommended that any net income from 2025 be moved to our capital projects budget if the sales tax is approved.

Cathy also provided a condensed version of the revenue and expenses for the wildland program year to date. The program currently has a net profit of almost \$245,000.00. She stated the income from the program covers the entire payroll of 7 of our employees.

Commissioner McGann stated that we don't get the same revenue every year, and Cathy added that is the reason we budget conservatively for the program. In the original 2025 and the draft 2026 budget we only budgeted \$276,000.00 in income for the program which is basically 3 rolls. Further discussion was had on the wildland program including the number of deployments in 2025 and how deployments work.

3. Draft 2026 General Budgets – Cathy presented two version of the 2026 draft budget. The first version reflects a budget if the sales tax is approved. This one currently has a deficit of \$841,770.26 which would be covered by sales tax. Cathy went over the changes since the last commission meeting which include miscellaneous income and inspection income being decreased. This version of the budget has a full fuels mitigation crew. Chief Brewer stated that if the sales tax does not pass, there will be no fuels mitigation crew, and we will need to put our staff in the creeks doing the fuels mitigation to offset their wages with the grant revenue. They will need to spend 1/3 or more of their time doing fuels mitigation which means their regular job duties and operations will suffer. Returning to this version of the draft 2026 budget, Cathy stated Auto & Truck Repairs & Maintenance, Radios, Equipment R&M, and Shop Tools & Equipment expense line items have all been increased based on current spending and needs.

The second version of the draft 2026 budget reflects the sales tax not being approved by voters. Highlights include line items eliminated or greatly decreased. For staffing, deputy chief and ops chief are eliminated. All fuels mitigation positions are eliminated, but the income for CWDG remains the same which means our remaining staff will need to dedicate 1/3 of their time to fuels mitigation as previously stated. This is due to the fact that we will need to find a way to pay the wages of our regular staff and the grant is our only option if the sales tax is not approved. The Thompson Cleaning Service at \$200 per month was eliminated along with the Accounting line item of \$500.00. Education is greatly decreased. Fire Convention is eliminated, and Specialty Rescue as well as Travel are deeply reduced. Other line items seeing a large reduction are Auto & Truck Repairs & Maintenance, Wildland Supplies, PPE, Building Repairs & Maintenance, Radios, Equipment R&M, Shop Tools & Equipment, Appliances & Tools for Engines, and Capital Equipment. With all of these reductions, this version of the draft 2026 budget is still short \$70,820.26. Cathy added that some of the expense line items in this version are very concerning, and the budget is not sustainable. Chief Brewer added that fixes to Thompson Station will need to be bare minimum.

Cathy presented the draft 2025 amended and 2026 proposed capital projects budget. On the amended budget, the amount from Grand County is increased by \$30,000.00. In the original approved budget, we held out the \$30,000.00 set aside in the annexation MOU for Grand County to cover any outstanding Thompson bills. As Moab Fire has taken over

those bills since annexation was approved, the \$30,000.00 has been added into the 2025 amended budget. The amended budget also has \$50,000.00 from the sale of Engine 466. Depending on what happens with the sales tax, we may choose to move funds from our 2025 general budget into our 2025 capital projects budget. For the proposed 2026 budget, we are simply moving the balance from 2025 into 2026.

Further conversation was had on Proposition 13 and the department's options based on whether the proposition passes or fails. Commissioners agreed to holding a budget workshop after the election in order to draft final versions of the budgets based on the outcome of the election.

In relation to budgeting and MOU funds from Grand County, Chief Brewer informed Commissioners that the last storm made increasingly evident the drainage issues at the Thompson Station. Commissioner discussed options for mitigating the issue.

F. Future Consideration for Agenda and Discussion:

Chairman Walker said at future meetings he would like to know more operationally in relation to incidents.

G. Adjourn:

1. Chair Walker adjourned the meeting at 5:38 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

November 11, 2025- 1:00 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

B. General Business:

1. Citizens to Be Heard – None present

C. Rural Healthcare Tax, Proposition 13:

1. Chief Brewer reported Proposition 13 was approved by voters, and the entities involved with the tax have had meetings in relation to allocation of funding. Commissioner McGann asked about our district's request of 37% of the tax revenue. Cathy clarified it is 37% of the 0.5%. The previous discussion of 15% was in relation to the full 1% of the tax. Moab Fire does not have a share of the original 0.5%. That amount remains split between Grand County EMS and the Healthcare Special Service District. Chief Brewer stated the initial numbers presented were preliminary. Since then the healthcare district has stated it will need to replace its roof and could use more funding. Andy Smith of Grand County EMS recalculated percentages based on this, and all parties agreed on the new percentages. Cathy provided commissioners with documentation of the agreed upon division of tax revenue. Discussion was had on the history of how the percentages were reached as well as future intentions and revenue options. Chief Brewer added the meetings and discussions with the other entities have been very cordial.

D. Draft 2025 Amended Budget:

1. Cathy began the presentation of the most current draft of the 2025 amended budget with the Mid-America pipeline settlement which will decrease our delinquent tax revenue by \$5,201.11. An adjustment will be made to the related budget income line item to accommodate this settlement. The settlement is through 2024.

Miscellaneous Tax, which is primarily personal property and fee in lieu, has been decreased since the last commission meeting due to year-to-date revenue and anticipated revenue through the rest of the year. State of Utah Wildland has been adjusted slightly to meet the current actual. Revenue from inspections has also decreased. The number will adjust upward if we are able to invoice for some larger projects currently in the works prior to the end of the year. Discussion was had on ways to more efficiently invoice for inspections. The income line item for apartment rent is decreased due to move outs at Station 2. Cathy informed commissioners we finally received the funds from the County associated with the annexation MOU.

For expense line items, employees done for the year are adjusted to actual. Member pay is increased due to increased stipend for duty officer pay and a stipend for reports being completed. Fire Prevention is increased due to a need for more supplies related to education and outreach. Some other expense line items were adjusted to be closer to actual. It is not anticipated that the amount in the fuels mitigation line item will be spent this year, but the amount spent is fully reimbursed by CWDG and directly related to the grant revenue line item. Discussion was had on the chipper and future need for a new chipper.

Current net income on the draft amended budget is \$275,377.52 primarily due to the wildland program. Cathy stated that we are always conservative in purchasing needs until closer to the end of the year in order to access what we can afford based on our income for the year. She said there is already room in the budget to move forward with purchases or repairs and maintenance that have been put on hold. Cathy and Chief Brewer both recommended the transfer \$200,000.00 from out general budget to our capital projects budget. Commissioners were in agreement. Commissioner McGann said it would be helpful to further define what capital project funds are being allocated to. Chief Brewer said we have been working to formulate a 5-year plan that would help in designating funds and input from commissioners on that planning is welcome and appreciated. He stated we do have a list of needs and priorities we are working with, but there are multiple scenarios in our future based on a number of variables.

Cathy informed commissioners that our insurance agent recommended that we increase our general liability insurance coverage due to the fact that government immunity limits continue to rise. Our current coverage is \$2,000,000.00, but the current government immunity limit is \$3,700,000.00. The cost to increase coverage to \$5,000,000.00 is approximately \$900.00 per year, and our current insurance expense line item can absorb that cost. Commissioners agreed to increase the coverage.

E. Draft 2026 Budget:

1. Cathy went over some minor changes to the 2026 draft budget. Adjustments have been made to the Fee Schedule income line item and to the Member Pay expense line item. Chief Brewer stated that we are looking at increasing stipends for meeting attendance and that we are beginning to see burn out of those volunteers that are carrying more of the load. Commissioner McGann asked about recruiting volunteers, and Chief Brewer said there has been conversation about doing a recruit academy or at least putting an announcement in the paper saying new volunteers welcome. We do currently have a few new recruits. Chief Brewer said he is an advocate of recruitment, but he feels focus on retention is important as volunteers provide an avenue for recruitment.

Commissioners discussed the Auto Repairs & Maintenance line item and the unknowns associated with it. Cathy stated the current draft 2026 budget is slightly in the black, and that amount could be moved to Auto Repairs & Maintenance if deemed necessary.

Other line items discussed included Equipment R&M, which is primarily for annual required testing on our equipment and apparatus, and Shop Tools & Equipment.

2. Commissioner Harrison moved to enter closed session at 1:51 p.m. to discuss personnel performance and competence. Commissioner McGann seconded the motion, and it passed unanimously.
3. Commissioner Harrison moved to exit closed session at 3:20 p.m. Commissioner McGann seconded the motion, and it passed unanimously.

F. Adjourn:

1. Chair Walker adjourned the meeting at 3:20 p.m.

_____ **Date** _____

Archie Walker, Chair

Attest: _____

Catherine Bonde, Clerk

Moab Valley Fire Protection District Closed Session Form

Date: November 13, 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 Harrison

Seconded by: Commissioner McGann

Time In to Closed Session: 1:51 p.m.

Motion to adjourn Closed Session made by: Commissioner Harrison

Seconded by: Commissioner McGann

Time Out of Closed Session: 3:20 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**)*

***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

		Jan - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
3018 · Operating Grants					
3018.4 · CWDG Grant	Williams Grant. We have been awarded a \$4000 grant from Enbridge but it is not received yet.	148,855.85	271,325.00	-122,469.15	54.86%
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		163,825.85	288,295.00	-124,469.15	56.83%
3017 · Donations	Total of \$80,012.08 owed to us as of beginning of 2025. Some of that may have been abated.	4,550.00	0.00	4,550.00	100.0%
3020 · Local taxes					
3020.1 · General		72,809.06	1,285,631.00	-1,212,821.94	5.66%
3020.2 · Delinquent Tax		34,127.72	15,000.00	19,127.72	227.52%
3020.3 · MISC. Tax		67,200.83	85,000.00	-17,799.17	79.06%
Total 3020 · Local taxes		174,137.61	1,385,631.00	-1,211,493.39	12.57%
3014 · Sales Service, Contracts					
3014.1 · Arches National Park		1,500.00	1,500.00	0.00	100.0%
3014.2 · Grand County	Final amount received in November.	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)		723,168.46	276,000.00	447,168.46	262.02%
3014.5 · Miscellaneous	All deployments to date	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	23,763.31	50,000.00	-26,236.69	47.53%
Total 3014.6 · Fee Schedule Billed		27,081.20	52,500.00	-25,418.80	51.58%
Total 3014 · Sales Service, Contracts		1,109,769.66	688,200.00	421,569.66	161.26%
3011 RENT & MISC					
3011.1 · Apt 1		2,500.00	2,400.00	100.00	104.17%
3011.2 · Apt 2		2,000.00	2,400.00	-400.00	83.33%
Total 3011 RENT & MISC		4,500.00	4,800.00	-300.00	93.75%
3060 · INTEREST		31,208.08	45,000.00	-13,791.92	69.35%
Total Income		1,487,991.20	2,411,926.00	-923,934.80	61.69%
Gross Profit		1,487,991.20	2,411,926.00	-923,934.80	61.69%
Expense					
440 · Cont. to Other Gvts.		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		789,838.56	913,789.00	-123,950.44	86.44%
413 · EMPLOYEE BENEFITS		358,863.14	510,000.00	-151,136.86	70.37%
414 · Nonwage Compensation / Mbr Bfts					
414.6 · Miscellaneous Member Benefits		277.71	500.00	-222.29	55.54%
414.5 · T-Shirts, Hats, Patches, Coin		5,337.80	5,500.00	-162.20	97.05%
414.4 · Member Pay		52,335.49	55,000.00	-2,664.51	95.16%
414.3 · Member Events & Benefits		12,532.71	37,000.00	-24,467.29	33.87%

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	3,789.57	12,000.00	-8,210.43	31.58%
Total 414 · Nonwage Compensation / Mbr Bfts	74,273.28	110,000.00	-35,726.72	67.52%
415 · Professional & Technical Svc				
415.5 · Thompson Cleaning Service	1,000.00	2,400.00	-1,400.00	41.67%
415.1 · Accounting	0.00	500.00	-500.00	0.0%
415.2 · Audit	6,139.91	6,000.00	139.91	102.33%
415.3 · Other Professional Services	8,319.00	10,000.00	-1,681.00	83.19%
Total 415 · Professional & Technical Svc	15,458.91	18,900.00	-3,441.09	81.79%
421 · Dues and Subscriptions	15,946.47	20,000.00	-4,053.53	79.73%
422 · Advertising and Public Notices	0.00	2,000.00	-2,000.00	0.0%
423 · Travel - Education & Training				
423.1 · Education	4,864.22	25,000.00	-20,135.78	19.46%
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	23,902.71	18,500.00	5,402.71	129.2%
423.5 · Travel	9,187.23	20,000.00	-10,812.77	45.94%
423.6 · Wildland Travel	40,747.80	15,000.00	25,747.80	271.65%
423.7 · Wildland Reimbursement	9,223.50	0.00	9,223.50	100.0%
Total 423 · Travel - Education & Training	95,458.61	83,500.00	11,958.61	114.32%
424 · Office Expense	23,617.85	27,000.00	-3,382.15	87.47%
425 · Equip & Trk Mant - Oper Supplies				
425.1 · Motor Fuels	29,939.77	40,000.00	-10,060.23	74.85%
425.2 · Auto & Truck Repairs & Maint	61,704.47	60,000.00	1,704.47	102.84%
425.3 · Wildland Supplies	2,275.17	10,000.00	-7,724.83	22.75%
425.4 · PPE	32,533.55	50,000.00	-17,466.45	65.07%
Total 425 · Equip & Trk Mant - Oper Supplies	126,452.96	160,000.00	-33,547.04	79.03%
426 · Building Repair & Maintenance	16,162.63	12,000.00	4,162.63	134.69%
427 · UTILITIES	21,700.20	36,800.00	-15,099.80	58.97%
451 · INSURANCE	45,390.39	57,000.00	-11,609.61	79.63%
461 · Small Tools & Minor Equipment				
461.5 · Misc. Tools & Equipment	218.31	500.00	-281.69	43.66%
461.4 · Radios	13,326.68	15,000.00	-1,673.32	88.85%
461.3 · Equipment R&M	8,167.98	2,000.00	6,167.98	408.4%
461.2 · Shop Tools & Equipment	3,599.43	3,000.00	599.43	119.98%
461.1 · Appliances & Tools for Engines	8,773.37	11,000.00	-2,226.63	79.76%
461.6 · Fuels Mitigation	21,303.49	60,525.00	-39,221.51	35.2%
Total 461 · Small Tools & Minor Equipment	55,389.26	92,025.00	-36,635.74	60.19%
472 · Infrastructure (Station 1 Bldg)	25,000.00	25,000.00	0.00	100.0%
473 · Machinery and Equipment				
473.7 · BME Engine	153,887.00	153,000.00	887.00	100.58%
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%

Summer camp included

Largely extrication tools

Equates to increase in income

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

1/2 for 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	175,149.00	174,262.00	887.00	100.51%
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	1,923,859.22	2,410,431.00	-486,571.78	79.81%
Net Ordinary Income	-435,868.02	1,495.00	-437,363.02	-29,155.05%
Other Income/Expense				
Other Income				
611 · . Sale of Asset	50,000.00	0.00	50,000.00	100.0%
Total Other Income	50,000.00	0.00	50,000.00	100.0%
Other Expense				
700 · Other Expenses	167.67	200.00	-32.33	83.84%
701 · Interest Expense	1,289.99	1,295.00	-5.01	99.61%
Total Other Expense	1,457.66	1,495.00	-37.34	97.5%
Net Other Income	48,542.34	-1,495.00	50,037.34	-3,246.98%
Net Income	-387,325.68	0.00	-387,325.68	100.0%

INCOME AND EXPENSE LINE ITEMS
THAT ARE OVER AND UNDER
BUDGET ARE ADDRESSED IN THE
DRAFT 2025 AMENDED BUDGET

10:46 AM

11/12/25

Accrual Basis

MOAB VALLEY FIRE PROTECTION DISTRICT
Balance Sheet
As of November 12, 2025

	Nov 12, 25
ASSETS	
Current Assets	
Checking/Savings	
104 · MACU Checking Acct.	
104.1 · MACU Operating	643,246.78
104.2 · MACU Capital Equipment	25,000.00
104.3 · MACU Injury	17,000.00
104 · MACU Checking Acct. - Other	-6,654.85
Total 104 · MACU Checking Acct.	678,591.93
105 · MACU Savings Acct.	439.66
102 · Desert Rivers CU-MVF Donations	5,605.47
103 · Desert Rivers CU Savings	25.00
120 · PTIF	532,125.97
101 · Wells Fargo	
101.1 · Operating	333.86
101 · Wells Fargo - Other	-333.86
Total 101 · Wells Fargo	0.00
Total Checking/Savings	1,216,788.03
Accounts Receivable	
110 · Accounts Receivable	143,004.44
Total Accounts Receivable	143,004.44
Other Current Assets	
12000 · Undeposited Funds	4,780.05
Total Other Current Assets	4,780.05
Total Current Assets	1,364,572.52
TOTAL ASSETS	1,364,572.52
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · Accounts Payable	54,089.68
Total Accounts Payable	54,089.68
Other Current Liabilities	
220 · Payroll Liabilities	
222.1 · UT Unemployment	348.86
221 · Federal	-0.03
222 · STATE W/H	4,407.00

10:46 AM

11/12/25

Accrual Basis

MOAB VALLEY FIRE PROTECTION DISTRICT
Balance Sheet
As of November 12, 2025

	Nov 12, 25
223 · Retirement FFF	5,081.20
226 · 401k	2,289.50
227 · Employer 401K	913.23
220 · Payroll Liabilities - Other	300.00
	<hr/>
Total 220 · Payroll Liabilities	13,339.76
	<hr/>
Total Other Current Liabilities	13,339.76
	<hr/>
Total Current Liabilities	67,429.44
	<hr/>
Total Liabilities	67,429.44
	<hr/>
Equity	
320 · Retained Earnings	1,445,433.11
Net Income	-148,290.03
	<hr/>
Total Equity	1,297,143.08
	<hr/>
TOTAL LIABILITIES & EQUITY	1,364,572.52
	<hr/> <hr/>

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
October 16 through November 12, 2025

	Date	Name	Memo	Debit	Credit
411 · PAYROLL EXPENSES/SALARIES					
Total 411 · PAYROLL EXPENSES/SALARIES				73,100.48	0.00
413 · EMPLOYEE BENEFITS					
Total 413 · EMPLOYEE BENEFITS				33,999.11	0.00
414 · Nonwage Compensation / Mbr Bfts					
414.5 · T-Shirts, Hats, Patches, Coin					
	10/17/2025	Pipe Dream	80 Hats (20 trucker, 20 s/m black, 40 l/xl black)	1,235.00	
Total 414.5 · T-Shirts, Hats, Patches, Coin				1,235.00	0.00
414.4 · Member Pay					
	10/31/2025	MACU VISA	Boston Boots - Brandon*	118.90	
	10/31/2025	MACU VISA	Boston Boots - Brandon*	0.95	
	11/11/2025	TJ Brewer	Nov 2024-Oct 2025	2,009.00	
	11/11/2025	TRAEDYN BREWER	Nov 2024-Oct 2025	4,219.00	
	11/11/2025	TRAEDYN BREWER	Deduct for Reaper and 3 Coins		250.00
	11/11/2025	KIRSTEN BRODERICK	Nov 2024-Oct 2025	756.00	
	11/11/2025	RYAN BURRASTON	Nov 2024-Oct 2025	4,663.00	
	11/11/2025	CHRIS DRAKE	Nov 2024-Oct 2025	660.00	
	11/11/2025	RILEY FOY	Nov 2024-Oct 2025	440.00	
	11/11/2025	JED HAZLETT	Nov 2024-Oct 2025	320.00	
	11/11/2025	RICKY HOPKINS	Nov 2024-Oct 2025	968.00	
	11/11/2025	RICKY HOPKINS	Safety Helmet and Curtis Helmet		237.99
	11/11/2025	CARTER LLOYD	Nov 2024-Oct 2025	7,247.00	
	11/11/2025	MARK MARCUM	Nov 2024-Oct 2025	1,344.00	
	11/11/2025	MEGAN MARSHALL	Nov 2024-Oct 2025	312.00	
	11/11/2025	CLARK MAUGHN	Nov 2024-Oct 2025	440.00	
	11/11/2025	BRANDON MCGUFFEE	Per Diem - UT FF Assn Convention	5,068.00	
	11/11/2025	BRANDON MCGUFFEE	Boots		119.85
	11/11/2025	DORAN MICHELS	Nov 2024-Oct 2025	760.00	
	11/11/2025	EYAN MOSHER	Nov 2024-Oct 2025	4,421.00	
	11/11/2025	ANDREA NOYES	Nov 2024-Oct 2025	968.00	
	11/11/2025	DIEGO OLMEDO	Nov 2024-Oct 2025	768.00	
	11/11/2025	RUSSELL PIERCE	Nov 2024-Oct 2025	400.00	
	11/11/2025	BEN RYAN	Nov 2024-Oct 2025	96.00	
	11/11/2025	LEVI SJOBLUM	Nov 2024-Oct 2025	792.00	
	11/11/2025	Thomas Stewart	Nov 2024-Oct 2025	360.00	
	11/11/2025	KEITH SWENSON"	Nov 2024-Oct 2025	252.00	
	11/11/2025	KENDALL SWENSON	Nov 2024-Oct 2025	864.00	
	11/11/2025	CODY THURLO	Nov 2024-Oct 2025	680.00	
	11/11/2025	CODY THURLO	2 Coins and small t-shirt		31.00
	11/11/2025	Stephen Vaccaro	NOV 2024-Oct 2025	2,982.00	
	11/11/2025	LACIE WALKER	Nov 2024-Oct 2025	4,173.00	
	11/11/2025	Shea Walker	Dec 1, 2023-Oct 31, 2024	4,923.00	
	11/11/2025	Shea Walker	Personal Ropes Purchases		214.52
	11/11/2025	NATE WIGGINS	Nov 2024-Oct 2025	192.00	
	11/11/2025	LLOYD WILSON	Nov 2024-Oct 2025	1,188.00	
	11/11/2025	WILLIAM ZANOTTI	Nov 2024-Oct 2025	264.00	
Total 414.4 · Member Pay				52,648.85	853.36
414.3 · Member Events & Benefits					
	10/31/2025	MACU VISA	RGD - Duffles*	4,600.00	
	10/31/2025	MACU VISA	Amazon - Tags for Duffles*	187.24	

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
October 16 through November 12, 2025

	Date	Name	Memo	Debit	Credit
	10/31/2025	MACU VISA	Amazon - Leather Hole Punch for Tags - Banquet Gifts*	19.99	
	10/31/2025	MACU VISA	Amazon - Fasteners for Tags - Banquet Gifts*	11.18	
	10/31/2025	MACU VISA	Tropies2go - plates for O & FF OTY Plaques*	45.00	
	10/31/2025	MACU VISA	WPSG - FF & O OTY Shields*	120.22	
	10/31/2025	MACU VISA	Sees Candy - gift for BQ*	845.89	
	10/31/2025	MACU VISA	Galls - Badges*	355.69	
Total 414.3 · Member Events & Benefits				6,185.21	0.00
414.2 · Uniforms					
	10/31/2025	MACU VISA	Amazon - Difference in Boots Exchanged (S Walker)*	32.19	
	10/31/2025	MACU VISA	Galls - White Shirts*	61.35	
Total 414.2 · Uniforms				93.54	0.00
Total 414 · Nonwage Compensation / Mbr Bfts				60,162.60	853.36
415 · Professional & Technical Svc					
415.5 · Thompson Cleaning Service					
	10/16/2025	Nicole Davis	October 2025	200.00	
Total 415.5 · Thompson Cleaning Service				200.00	0.00
Total 415 · Professional & Technical Svc				200.00	0.00
423 · Travel - Education & Training					
423.5 · Travel					
	10/31/2025	MACU VISA	Hilton - Room for Ropes Testing - Error*	147.45	
	10/31/2025	MACU VISA	Quality Inn - Rooms for Ropes Testing*	240.62	
	10/31/2025	MACU VISA	Hilton - Room for Ropes Testing - Error - Temp refund*		147.45
	10/31/2025	MACU VISA	Hampton Inn - Charge in Error*	147.77	
	10/31/2025	MACU VISA	Hampton Inn - Refund Charge in Error*		147.77
Total 423.5 · Travel				535.84	295.22
Total 423 · Travel - Education & Training				535.84	295.22
424 · Office Expense					
	10/20/2025	BRANDON J MCGUFFEE		25.00	
	10/20/2025	CLARK MAUGHAN		50.00	
	10/20/2025	MARK L MARCUM		25.00	
	10/20/2025	TIMOTHY J BREWER		50.00	
	10/20/2025	CANYONLANDS ADVERTISING	Copies of District Maps (1 Old, 1 New)	17.00	
	10/20/2025	KING SOOPERS	Dawn, Sponges, Coffee Filters	15.86	
	10/20/2025	KING SOOPERS	Open House Bevs +	43.95	
	10/21/2025	ROYCES	Voice Recorder	34.99	
	10/22/2025	KING SOOPERS	Food, plates, napkins for Open House	87.51	
	10/22/2025	DESERT WEST	Adhesive Spray, glue stick, easel, sheet protectors	35.41	
	10/30/2025	Peters Propane Service	BBQ Propane	0.00	
	10/31/2025	MACU VISA	Google G Suite*	186.47	
	10/31/2025	MACU VISA	Amazon - Foam Board for Signage*	50.99	
	10/31/2025	MACU VISA	NUSO-monthly phone service fee*	247.97	
	10/31/2025	MACU VISA	Amazon Prime monthly fee*	14.99	
	10/31/2025	MACU VISA	Peters Propane - BBQ Fuel*	17.10	
	11/05/2025	MARK L MARCUM		25.00	
	11/05/2025	TIMOTHY J BREWER		50.00	
	11/05/2025	CLARK MAUGHAN		50.00	
	11/05/2025	BRANDON J MCGUFFEE		25.00	
	11/06/2025	AT&T Moability	FirstNet Phone Services	51.77	
	11/06/2025	AT&T Moability	Account Charges Credit		2.97

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
October 16 through November 12, 2025

	Date	Name	Memo	Debit	Credit
	11/06/2025	PACKARD WHOLESale	Cleaning Supplies	135.38	
Total 424 · Office Expense				1,239.39	2.97
425 · Equip & Trk Mant - Oper Supplies					
425.1 · Motor Fuels					
	11/07/2025	Maverik	Oct 1- Oct 31, 2025	1,667.50	
	11/07/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Chipper	240.20	
Total 425.1 · Motor Fuels				1,907.70	0.00
425.2 · Auto & Truck Repairs & Maint					
	10/17/2025	CANYONLANDS AUTO & MINING	Batt Cable Connector for E131	44.71	
	10/29/2025	CANYONLANDS AUTO & MINING	Antifreeze for winterizing trucks	37.10	
Total 425.2 · Auto & Truck Repairs & Maint				81.81	0.00
425.4 · PPE					
	10/16/2025	Curtis Tools	22 Yellow Long Sleeved Jackets	5,634.35	
	10/17/2025	SeaWestern Fire Fighting Equipment	7 Red Helmets	3,051.75	
	11/06/2025	Curtis Tools	1 XL Yellow Long Sleeved Jacket - Eyan	269.10	
Total 425.4 · PPE				8,955.20	0.00
Total 425 · Equip & Trk Mant - Oper Supplies				10,944.71	0.00
426 · Building Repair & Maintenance					
	10/17/2025	WALKER'S TRUE VALUE	Home Defense, combat roach system	31.98	
	10/21/2025	WALKER'S TRUE VALUE	Hand Landscape Tool	41.97	
	10/24/2025	WALKER'S TRUE VALUE	stucco patch, flex tape, flashing, roof sealant, putty (roof rep;	86.52	
	10/31/2025	MACU VISA	Amazon - Squirrel Traps*	68.99	
Total 426 · Building Repair & Maintenance				229.46	0.00
427 · UTILITIES					
	10/21/2025	SOLID WASTE SSD #1	Construction Material Disposal	52.00	
	10/27/2025	Enbridge Gas	45 S 100 E	23.72	
	11/06/2025	CITY OF MOAB	51 S 100 E	199.07	
	11/06/2025	CITY OF MOAB	79 S 100 E	147.31	
	11/06/2025	VERIZON	Duty Officer Ipad 435-210-0797	40.01	
	11/06/2025	Enbridge Gas	2850 Murphy Lane	8.13	
	11/06/2025	ROCKY MOUNTAIN POWER	2850 Murphy Lane	132.64	
	11/06/2025	ROCKY MOUNTAIN POWER	2850 Murphy Lane	142.85	
	11/06/2025	ROCKY MOUNTAIN POWER	4012 Beeman Rd	13.68	
	11/06/2025	ROCKY MOUNTAIN POWER	45 S 100 E	515.86	
	11/06/2025	ROCKY MOUNTAIN POWER	101 Firehouse Ln Thompson	26.50	
	11/06/2025	SOLID WASTE SSD #1	Station 1 Trash Pick Up-Transition to 1x/wk pick up	74.00	
	11/06/2025	SOLID WASTE SSD #1	Trash Pick Up at Sta 2	32.00	
	11/06/2025	SOLID WASTE SSD #1	Construction Material Disposal	22.00	
	11/07/2025	Grand Water and Sewer Service Ag	2850 Murphy Lane	68.50	
	11/07/2025	Ferrellgas	Propane for THOMPSON Fire Station	69.13	
	11/10/2025	EMERY TELCOM	Phone & Internet	128.45	
Total 427 · UTILITIES				1,695.85	0.00
451 · INSURANCE					
	11/07/2025	Utah Local Governments Trust	Workers Comp - Monthly Fee - December	2,232.65	
Total 451 · INSURANCE				2,232.65	0.00
461 · Small Tools & Minor Equipment					
461.4 · Radios					
	10/31/2025	MACU VISA	Starlink Monthly Fee*	165.00	
Total 461.4 · Radios				165.00	0.00

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
October 16 through November 12, 2025

	Date	Name	Memo	Debit	Credit
461.2 · Shop Tools & Equipment					
	10/24/2025	Curt's Custom Welding	Argon	94.37	
	10/27/2025	CANYONLANDS AUTO & MINING	20/10/2AMP 12V Battery Charger	81.99	
	10/27/2025	CANYONLANDS AUTO & MINING	Returns of Charger and Purchase of another - difference in price		38.00
Total 461.2 · Shop Tools & Equipment				176.36	38.00
461.1 · Appliances & Tools for Engines					
	10/31/2025	MACU VISA	Bladerunner - Repairs to Chainsaw on E1*	210.00	
Total 461.1 · Appliances & Tools for Engines				210.00	0.00
461.6 · Fuels Mitigation					
	10/31/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Amazon - First aid bleeding control kits & pouches*	278.60	
	10/31/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Stotz Equipment - Chainsaws*	3,401.94	
	10/31/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Stotz Equipment - Chaps, Slide Rails, E-Clips*	105.87	
	10/31/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Amazon-Boots for Fuels Mitigation*	194.00	
Total 461.6 · Fuels Mitigation				3,980.41	0.00
Total 461 · Small Tools & Minor Equipment				4,531.77	38.00
473 · Machinery and Equipment					
473.7 · BME Engine					
	11/10/2025	Siddons-Martin Emergency Group	Balance Due after Zions Bank Loan Applied and previous payments	180.00	
Total 473.7 · BME Engine				180.00	0.00
Total 473 · Machinery and Equipment				180.00	0.00
66900 · Reconciliation Discrepancies					
	10/31/2025		Balance Adjustment - Difference in QB Unemployment & WFS Filing Unemployment		0.01
Total 66900 · Reconciliation Discrepancies				0.00	0.01
TOTAL				189,051.86	1,189.56

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

Income	
Balance Forward	234,696.00
Interest Share from 2024	0.00
Grand County	238,000.00
Sale of Asset E466	50,000.00
Total Income	<u>522,696.00</u>
 Expense	
	0.00
Total Expense	<u>0.00</u>
Net Income	<u><u>522,696.00</u></u>

Fraud Risk Assessment

Continued

*Total Points Earned: 325 / 395 *Risk Level: Very Low Low Moderate High Very High
 > 355 316-355 276-315 200-275 < 200

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

*Entity Name: Moab Valley Fire Protection District

*Completed for Fiscal Year Ending: 2025 *Completion Date: _____

*CAO Name: TJ Brewer *CFO Name: James McGinn

*CAO Signature: _____ *CFO Signature: _____

*Required