

MOAB VALLEY FIRE PROTECTION DISTRICT
HEADQUARTERS – 45 SOUTH 100 EAST, MOAB, UTAH

PUBLIC HEARINGS and MEETING AGENDA

Monday, December 8th 2025
At 6:00 p.m.

PUBLIC HEARING

**6:00 – Public Hearing to Hear Comments on the Proposed MVFPD 2025
Amended Budgets & the Proposed MVFPD 2026 Budgets
SEE SEPARATE MEETING AGENDA**

**RESOLUTION APPROVING THE MVFPD 2025 AMENDED BUDGETS AND 2026
BUDGETS**

APPROVAL OF MINUTES OF PREVIOUS MEETING(S):
November 20, 2025 Regular Commission Meeting Minutes

CITIZENS TO BE HEARD

APPROVE BILLS AND SIGN CHECKS

CHIEF'S REPORT

2025 FRAUD RISK ASSESSMENT

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 11/24/2025

MOAB VALLEY FIRE PROTECTION DISTRICT

HEADQUARTERS - 45 SOUTH 100 EAST, MOAB, UTAH

PUBLIC HEARING MEETING AGENDA

Monday, December 8th, 2025
At 6:00 p.m.

CALL TO ORDER

6:00 P.M.-2025 PROPOSED AMENDED BUDGETS AND 2026 PROPOSED BUDGETS PUBLIC HEARING

1. Presentation and Overview of Proposed 2025 Amended Budgets and 2026 Budgets
2. Public Hearing to Hear Public Comment on Proposed 2025 Amended Budgets and 2026 Budgets

CLOSE PUBLIC HEARING

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 11/24/2025

**MOAB VALLEY FIRE PROTECTION DISTRICT
PROPOSED 2025 AMENDED BUDGET**

	Approved	Amended
	Budget	Budget
Ordinary Income/Expense		
Income		
3018 · Operating Grants		
3018.4 · CWDG Grant	271,325.00	221,325.00
3018.3 · WRI Grant	13,970.00	13,970.00
3018.1 · Misc Grants	3,000.00	3,000.00
Total 3018 · Operating Grants	288,295.00	238,295.00
3017 · Donations		
	0.00	4,550.00
3020 · Local taxes		
3020.1 · General	1,285,631.00	1,318,735.00
3020.2 · Delinquent Tax	15,000.00	33,000.00
3020.3 · MISC. Tax	85,000.00	72,000.00
Total 3020 · Local taxes	1,385,631.00	1,423,735.00
3014 · Sales Service, Contracts		
3014.1 · Arches National Park	1,500.00	1,500.00
3014.2 · Grand County	312,000.00	312,000.00
3014.3 · San Juan County	46,000.00	46,000.00
3014.4 · State of Utah (Wildland)	276,000.00	723,168.46
3014.5 · Miscellaneous	200.00	50.00
3014.6 · Fee Schedule Billed		
3014.62 · Other Fee Schedule Billing	2,500.00	3,317.89
3014.61 · Inspections	50,000.00	35,000.00
Total 3014.6 · Fee Schedule Billed	52,500.00	38,317.89
Total 3014 · Sales Service, Contracts	688,200.00	1,121,036.35
3011 RENT & MISC		
3011.1 · Apt 1	2,400.00	2,500.00
3011.2 · Apt 2	2,400.00	2,000.00
3011.3 · Space Rent	0.00	400.00
Total 3011 RENT & MISC	4,800.00	4,900.00
3060 · INTEREST		
Total Income	2,411,926.00	2,828,516.35
Gross Profit	2,411,926.00	2,828,516.35
Expense		
440 · Cont. to Other Gvts.	1,600.00	1,600.00
410 · Bad Debt	500.00	500.00
411 · PAYROLL EXPENSES/SALARIES		
Total 411 · PAYROLL EXPENSES/SALARIES	913,789.00	943,993.40
413 · EMPLOYEE BENEFITS	510,000.00	462,500.00
414 · Nonwage Compensation / Mbr Bfts		
414.6 · Miscellaneous Member Benefits	500.00	500.00
414.5 · T-Shirts, Hats, Patches, Coin	5,500.00	7,500.00
414.4 · Member Pay	55,000.00	61,000.00
414.3 · Member Events & Benefits	37,000.00	37,000.00
414.2 · Uniforms	12,000.00	12,000.00
Total 414 · Nonwage Compensation / Mbr Bfts	110,000.00	118,000.00
415 · Professional & Technical Svc		
415.5 · Thompson Cleaning Service	2,400.00	1,400.00
415.1 · Accounting	500.00	500.00
415.2 · Audit	6,000.00	6,000.00
415.3 · Other Professional Services	10,000.00	12,000.00
Total 415 · Professional & Technical Svc	18,900.00	19,900.00
421 · Dues and Subscriptions	20,000.00	20,000.00
422 · Advertising and Public Notices	2,000.00	2,000.00
423 · Travel - Education & Training		
423.1 · Education	25,000.00	25,000.00

**MOAB VALLEY FIRE PROTECTION DISTRICT
PROPOSED 2025 AMENDED BUDGET**

	Approved	Amended
	Budget	Budget
423.2 · Fire Prevention	3,000.00	6,000.00
423.3 · Fire Convention	2,000.00	3,691.40
423.4 · Specialty Rescue	18,500.00	30,000.00
423.5 · Travel	20,000.00	20,000.00
423.6 · Wildland Travel	15,000.00	40,747.80
423.7 · Wildland Reimbursement		9,223.50
Total 423 · Travel - Education & Training	83,500.00	134,662.70
424 · Office Expense	27,000.00	32,000.00
425 · Equip & Trk Mant - Oper Supplies		
425.1 · Motor Fuels	40,000.00	40,000.00
425.2 · Auto & Truck Repairs & Maint	60,000.00	90,000.00
425.3 · Wildland Supplies	10,000.00	10,000.00
425.4 · PPE	50,000.00	50,000.00
Total 425 · Equip & Trk Mant - Oper Supplies	160,000.00	190,000.00
426 · Building Repair & Maintenance	12,000.00	43,000.00
427 · UTILITIES	36,800.00	36,800.00
451 · INSURANCE	57,000.00	57,000.00
461 · Small Tools & Minor Equipment		
461.5 · Misc. Tools & Equipment	500.00	500.00
461.4 · Radios	15,000.00	18,000.00
461.3 · Equipment R&M	2,000.00	10,000.00
461.2 · Shop Tools & Equipment	3,000.00	8,000.00
461.1 · Appliances & Tools for Engines	11,000.00	20,000.00
461.6 · Fuels Mitigation	60,525.00	60,525.00
Total 461 · Small Tools & Minor Equipment	92,025.00	117,025.00
472 · Infrastructure (Station 1 Bldg)	25,000.00	25,000.00
473 · Machinery and Equipment		
473.7 · BME Engine	153,000.00	153,887.00
473.5 · CIB Pumper Engine	18,000.00	18,000.00
473.6 · CIB Pumper Engine Reserve Acct	3,262.00	3,262.00
Total 473 · Machinery and Equipment	174,262.00	175,149.00
474 · CAPITAL EQUIPMENT		
474.1 · Capital Equipment-General	87,955.00	87,955.00
474.2 · Fuels Mitigation	78,100.00	61,512.39
Total 474 · CAPITAL EQUIPMENT	166,055.00	149,467.39
Total Expense	2,410,431.00	2,528,597.49
Net Ordinary Income	1,495.00	299,918.86
Other Income/Expense		
Other Expense		
700 · Other Expenses	200.00	200.00
701 · Interest Expense	1,295.00	1,295.00
Transfer to Capital Projects Budget	0.00	270,000.00
Transfer to Fund Balance	0.00	28,423.86
Total Other Expense	1,495.00	299,918.86
Net Other Income	-1,495.00	-299,918.86
Net Income	0.00	0.00

**MOAB VALLEY FIRE PROTECTION DISTRICT
PROPOSED 2026 BUDGET**

**Proposed
2026 Budget**

Ordinary Income/Expense

Income

3017 · Donations	0.00
3018 · Operating Grants	
3018.4 · CWDG Grant	247,525.00
3018.3 · WRI Grant	0.00
3018.1 · Misc Grants	3,000.00
Total 3018 · Operating Grants	250,525.00

3020 · Local taxes

3020.1 · General	1,318,735.00
3020.2 · Delinquent Tax	15,000.00
3020.3 · MISC. Tax	85,000.00
3020.4 · Sales Tax	869,000.00
Total 3020 · Local taxes	2,287,735.00

3014 · Sales Service, Contracts

3014.1 · Arches National Park	1,500.00
3014.2 · Grand County	0.00
3014.3 · San Juan County	46,000.00
3014.4 · State of Utah (Wildland)	276,000.00
3014.5 · Miscellaneous	100.00
3014.6 · Fee Schedule Billed	
3014.62 · Other Fee Schedule Billing	2,500.00
3014.61 · Inspections	50,000.00
Total 3014.6 · Fee Schedule Billed	52,500.00

Total 3014 · Sales Service, Contracts

3011 RENT & MISC

3011.1 · Apt 1	2,400.00
3011.2 · Apt 2	2,400.00
Total 3011 RENT & MISC	4,800.00
3060 · INTEREST	45,000.00
Total Income	2,964,160.00

Gross Profit

Expense

440 · Cont. to Other Gvts.	1,600.00
410 · Bad Debt	500.00
411 · PAYROLL EXPENSES/SALARIES	
Total 411 · PAYROLL EXPENSES/SALARIES	1,246,944.17
413 · EMPLOYEE BENEFITS	685,000.00
414 · Nonwage Compensation / Mbr Bfts	
414.6 · Miscellaneous Member Benefits	550.00
414.5 · T-Shirts, Hats, Patches, Coin	7,000.00
414.4 · Member Pay	67,100.00
414.3 · Member Events & Benefits	40,700.00
414.2 · Uniforms	20,000.00
Total 414 · Nonwage Compensation / Mbr Bfts	135,350.00
415 · Professional & Technical Svc	
415.5 · Thompson Cleaning Service	0.00
415.1 · Accounting	500.00
415.2 · Audit	6,400.00
415.3 · Other Professional Services	11,000.00
Total 415 · Professional & Technical Svc	17,900.00
421 · Dues and Subscriptions	22,000.00
422 · Advertising and Public Notices	2,200.00
423 · Travel - Education & Training	

**MOAB VALLEY FIRE PROTECTION DISTRICT
2026 PROPOSED BUDGET**

	<u>Proposed</u>
	<u>2026 Budget</u>
423.1 · Education	27,500.00
423.2 · Fire Prevention	6,000.00
423.3 · Fire Convention	2,200.00
423.4 · Specialty Rescue	80,000.00
423.5 · Travel	22,000.00
423.6 · Wildland Travel	16,500.00
Total 423 · Travel - Education & Training	154,200.00
424 · Office Expense	29,700.00
425 · Equip & Trk Mant - Oper Supplies	
425.1 · Motor Fuels	44,000.00
425.2 · Auto & Truck Repairs & Maint	84,085.62
425.3 · Wildland Supplies	11,000.00
425.4 · PPE	55,000.00
Total 425 · Equip & Trk Mant - Oper Supplies	194,085.62
426 · Building Repair & Maintenance	13,200.00
427 · UTILITIES	40,480.00
451 · INSURANCE	62,700.00
461 · Small Tools & Minor Equipment	
461.5 · Misc. Tools & Equipment	550.00
461.4 · Radios	18,000.00
461.3 · Equipment R&M	12,000.00
461.2 · Shop Tools & Equipment	10,000.00
461.1 · Appliances & Tools for Engines	12,100.00
461.6 · Fuels Mitigation	53,525.00
Total 461 · Small Tools & Minor Equipment	106,175.00
472 · Infrastructure (Station 1 Bldg)	25,000.00
473 · Machinery and Equipment	
473.7 · BME Engine	36,107.18
473.5 · CIB Pumper Engine	18,000.00
473.6 · CIB Pumper Engine Reserve Acct	3,262.00
Total 473 · Machinery and Equipment	57,369.18
474 · CAPITAL EQUIPMENT	
474.1 · Capital Equipment-General	140,000.00
474.2 · Fuels Mitigation	6,000.00
Total 474 · CAPITAL EQUIPMENT	146,000.00
Total Expense	2,940,403.97
Net Ordinary Income	23,756.03
Other Income/Expense	
Other Expense	
700 · Other Expenses	200.00
701 · Interest Expense	23,556.03
Total Other Expense	23,756.03
Net Other Income	-23,756.03
Net Income	0.00

Moab Valley Fire Protection District
Capital Projects Budgets
2025 Approved & Proposed Amended, 2026 Proposed

	<u>2025 Approved</u>	<u>2025 Amended</u>	<u>2026 Proposed</u>
Income			
Balance Forward	243,181.87	234,696.00	792,696.00
Interest Share from 2023	0.00		
Grand County	208,000.00	238,000.00	
Sale of 466	50,000.00		
Transfer from General Budget	270,000.00		
 Total Income	 451,181.87	 792,696.00	 792,696.00
 Expense			
Capital Equipment & Projects	451,181.87	792,696.00	792,696.00
 Total Expense	 451,181.87	 792,696.00	 792,696.00
 Net Income	 <u>0.00</u>	 <u>0.00</u>	 <u>0.00</u>

RESOLUTION NO. 2025-01

A RESOLUTION AMENDING THE 2025 MOAB VALLEY FIRE PROTECTION DISTRICT BUDGET

WHEREAS, the Moab Valley Fire Protection District has prepared and advertised a proposed Budget amendment for the year 2025, and

WHEREAS, a public hearing was held the 8th day of December, 2025, at the Moab Valley Fire Protection District's Station #1, Moab, Utah, and

WHEREAS, the Moab Valley Fire Protection District Board of Commissioners has heard all of the parties in favor of accepting the budget amendment as proposed and those in opposition thereto, and

WHEREAS, Utah Code Annotated, Title 17B, Chapter 1 "Provisions Applicable to All Local Districts" provides direction and authority for said amendments.

NOW THEREFORE BE IT RESOLVED BY THE MOAB VALLEY FIRE PROTECTION DISTRICT BOARD OF COMMISSIONERS that the budgeted revenues and expenses for the year 2025 are adjusted according to Exhibit A attached to this resolution.

THIS RESOLUTION WAS ADOPTED AT A REGULAR MEETING of the Moab Valley Fire Protection District Board of Commissioners at the District's Station #1 this 9th day of December, 2025 by the following vote:

Aye: _____

Nay: _____

Absent: _____

Archie Walker, Chair

ATTEST:

Cathy Bonde, Clerk

MOAB VALLEY FIRE PROTECTION DISTRICT
RESOLUTION NO. 2025-02

WHEREAS, the Moab Valley Fire Protection District has prepared and advertised a proposed Budget for the year 2026, and

WHEREAS, a public hearing was held the 8th day of December, 2025, for the purpose of presenting the 2026 Budget at the Moab Valley Fire Protection District's Station #1, Moab, Utah, and

WHEREAS, the Moab Valley Fire Protection District Board of Commissioners has heard all of the parties in favor of accepting the budget as proposed and those in opposition thereto, and

NOW THEREFORE BE IT RESOLVED BY THE MOAB VALLEY FIRE PROTECTION DISTRICT BOARD OF COMMISSIONERS that the budget for 2026 be accepted and passed as of this date.

THIS RESOLUTION WAS ADOPTED AT A REGULAR MEETING of the Moab Valley Fire Protection District Board of Commissioners at the District's Station #1 this 8th day of December, 2025 by the following vote:

Aye: _____

Nay: _____

Absent: _____

Archie Walker, Chair
Moab Valley Fire Protection District

ATTEST:

Cathy Bonde, Clerk

Moab Valley Fire Protection District Commission Meeting

45 South 100 East, Moab Utah 84532

Thursday November 20, 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, Battalion Chief Brandon McGuffee
4. Others Present: Beth Logan

B. General Business:

1. Approval of Minutes – Commissioner Harrison motioned to approve the minutes from the October 21, 2025 meeting. Commissioner McGann seconded, and the motion passed unanimously. Commissioner Harrison motioned to approve the minutes from the November 13, 2025 budget workshop with the date corrected. Commissioner McGann seconded, and the motion passed unanimously.
2. Citizens to Be Heard – Beth Logan voiced appreciation for the work Chief Brewer and Cathy put into the sales tax initiative. She also voiced appreciation for the work volunteers Luke McCandless and Carter Lloyd contributed in relation to social media. Chief Brewer thanked Beth for all the time and energy she put into getting the initiative passed and echoed Jacques Handler's remarks made at the Grand County Commission meeting in relation to how well the entities worked together and respected each other. Beth added that every single precinct in Grand County voted in favor of the initiative. Chairman Archie Walker thanked Beth for her support.
3. Approval of Bills – Commissioner Harrison motioned to approve the bills, Commissioner McGann seconded, and the motion passed unanimously

C. Chief's Report:

1. There were 34 calls to service since the commission last met. The department currently has 32 members.
2. One of our employees, Tom Stewart, moved back to Michigan to pursue working for an agency closer to home. He voiced great appreciation for Moab Fire.
3. The mental health grant Logan Brewer wrote that was awarded to GCEMS and Moab Fire has come to an end. Stuart Palmer, the mental health therapist who came down and held individual sessions with our firefighters, was a tremendous asset to the department.

Chief Brewer stated he would like to find a way to continue forward with mental health assistance to our members. We still have access to CORDICO, the mental health app, since we signed a 5-year contract with them. Brandon McGuffee stated he finds the app useful.

4. The administrative team, with others, has been meeting to wrap up the sales tax proposal. The Grand County Commission voted unanimously to accept the first-year division of sales tax revenue as presented by the three entities. The approval was met with applause from the audience. Chief Brewer again recognized Beth Logan for her contribution to the effort.
5. Chief Brewer stated we will be requesting support from Grand County to apply for a Community Development Block Grant (CDBG) to purchase a rescue truck. We will need to complete a salary survey due by January 1st. Only \$500,000.00 is available to our association of counties this year. Cathy added this will be the third year we have attempted to get a CDBG grant. The first year we did not qualify due to the low to moderate income (LMI) rating which is believed to have stemmed from not having a salary survey. For the second attempt, information for completing the salary survey did not arrive in time to complete the survey. This year the survey information is delayed due to the government shutdown, but we anticipate receiving it soon.
6. Chief Brewer stated we have had no serious inquires on Engine 2.
7. Wayne County Elite Technical Rescue came down the last two days and provided us with a training. They did it for free, and it is usually \$8,000.00 to \$10,000.00 to put on this training. Nations donated 40 plus vehicles. Chief Brewer said it was one of the best trainings we have had. He added that Elite Technical and Nations were great to work with.
8. Pie Night is tomorrow night. We are preparing for the banquet and need a commissioner to make a speech. Commissioner Walker was chosen.
9. In relation to commission request to provide more operational information, Chief Brewer stated he would like to start by providing information on where members live in relation to stations as well as noting who our primary responders are.

Chief Brewer informed commissioners he went to the officers with a set of questions to spur some ideas in relation to the department, and it was productive. In addition, we have put together a number of working groups including recruitment and retention, rescue truck needs and build, and response protocol.

Chief Brewer presented a working document in relation to strategic planning. Commissioner Walker shared information on a possibility of moving Station 2.

Commissioner McGann asked about the make-up of the working groups, and Chief Brewer said whoever wants to be involved can be involved, including commissioners.

D. Ongoing Business:

1. Grand County Annexation - Cathy stated there was nothing new to report. We did get the funds from Grand County, but we are still waiting on deeds and titles.

E. Action Items:

1. Fraud Risk Assessment – Cathy presented the 2025 Fraud Risk Assessment which is the same as last year. Commissioner McGann's certificate for taking the Open Meetings training is needed before the document is approved. Commissioner McGann stated he would provide the certificate, and Cathy said we can approve the Fraud Risk Assessment at the next meeting.

Commissioner McGann asked about the requirement to promote a fraud hotline, and Cathy stated it is on our website with a link to the state auditor's fraud hotline. Commissioner McGann then asked about a formal audit committee, and Cathy stated that as a small organization, our commissioners serve as the audit committee.

2. Draft 2026 General Budget – Commissioner McGann asked about the possibility of moving someone internally to the Operations Chief position instead of hiring a new employee. His other concern was in relation to compensation. Cathy stated that if we are going to discuss competence and performance it should be done in closed session. Cathy said she did make changes in compensation based on the discussion at the last budget workshop.

Cathy presented changes made to the draft 2026 budget. The uniform budget was increased in order to provide blue shirts to the members. Fire prevention was increased closer to our actual spending. This line item is for fire prevention in the schools and at all events we participate in as well as the summer camp. Specialty Rescue has increased based on the need to replenish our outdated hazmat items. Specialty Rescue also includes ropes, extrication, and dive team. Commissioner Walker stated the funds in this line item do not even come close to meeting our needs. Cathy stated there is a small increase to Auto Repairs & Maintenance which balances the budget.

Commissioner McGann asked what the difference was between the two fuels mitigation expense line items. Cathy stated one is for smaller ongoing purchases, and the one under capital equipment is for larger purchases such as the fuels truck.

3. Draft 2025 Amended Budget – Cathy stated that line item 414.5 increase slightly in order to purchase more patches. Specialty Rescue increased. Office Expense increased as we need to get a couple of copy machines. Staff in the bays currently have to come all the way to the front of the station to make copies or print items. Employee Benefits decreased. As agreed to at the last meeting, \$200,000.00 was moved from the general budget to the capital projects budget. With a net income of \$98,000.00, Chief Brewer and Cathy recommended moving an additional \$70,000.00 to capital projects with the remainder going to our fund balance. Cathy stated the funds moved to capital projects can be used as our contribution toward the rescue truck in conjunction with funds from CDBG.

4. Capital Project Budgets – these budgets now reflect the move of \$200,000.00 in funds agreed to previously, and if Commissioners agree to the additional \$70,000.00, that change will be made.

F. Closed Session:

1. Commissioner Harrison motioned to enter closed session to discuss professional competence of employees at 4:47 p.m. Commissioner McGann seconded, and the motion passed unanimously.
2. Commissioner Harrison motioned to leave closed session at 4:58 p.m. Commissioner McGann seconded, and the motion passed unanimously.

G. Sending Budgets to Public Hearing:

1. Commissioner McGann made a motioned to send the tentative 2025 amended and 2026 budgets to public hearing on December 8, 2025 at 6:00 p.m. Commissioner Harrison seconded the motion, and it passed unanimously.

H. Set Meeting Schedule for 2026:

1. Commissioners agreed to keep the same meeting schedule. Beth Logan asked about conflict with the Grand County Commission meetings. It was stated it has not been an issue in the past, but Moab Fire is willing to adjust meeting dates and times when necessary.

I. Adjourn:

1. Chair Walker adjourned the meeting at 5:03 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 Harrison

Seconded by: Commissioner McGann

Time In to Closed Session: 4:47 p.m.

Motion to adjourn Closed Session made by: Commissioner Harrison

Seconded by: Commissioner McGann

Time Out of Closed Session: 4:58 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	We will come within margin of the amended amount for 2025.	183,839.50	271,325.00	-87,485.50	67.76%
3018.3 · WRI Grant		13,970.00	13,970.00	0.00	100.0%
3018.1 · Misc Grants		6,500.00	3,000.00	3,500.00	216.67%
Total 3018 · Operating Grants		204,309.50	288,295.00	-83,985.50	70.87%
3017 · Donations	NEW: \$5,000.00 grant from Enbridge Gas, \$500.00 grant from Red Rock \$-WHEELERS	4,550.00	0.00	4,550.00	100.0%
3020 · Local taxes					
3020.1 · General		90,747.82	1,285,631.00	-1,194,883.18	7.06%
3020.2 · Delinquent Tax		35,187.35	15,000.00	20,187.35	234.58%
3020.3 · MISC. Tax		70,502.08	85,000.00	-14,497.92	82.94%
Total 3020 · Local taxes		196,437.25	1,385,631.00	-1,189,193.75	14.18%
3014 · Sales Service, Contracts					
3014.1 · Arches National Park		1,500.00	1,500.00	0.00	100.0%
3014.2 · Grand County		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	Hazmat billing	25.00	200.00	-175.00	12.5%
3014.6 · Fee Schedule Billed		3,171.10	2,500.00	671.10	126.84%
3014.62 · Other Fee Schedule Billing		24,108.31	50,000.00	-25,891.69	48.22%
Total 3014.6 · Fee Schedule Billed		27,279.41	52,500.00	-25,220.59	51.96%
Total 3014 · Sales Service, Contracts		1,109,972.87	688,200.00	421,772.87	161.29%
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%
3011.3 · Station 2 Lot Rent		200.00	0.00	200.00	100.0%
Total 3011 RENT & MISC		4,700.00	4,800.00	-100.00	97.92%
3060 · INTEREST		33,366.89	45,000.00	-11,633.11	74.15%
Total Income		1,553,336.51	2,411,926.00	-858,589.49	64.4%
Gross Profit		1,553,336.51	2,411,926.00	-858,589.49	64.4%
Expense					
440 · Cont. to Other Gvts.		1,018.00	1,600.00	-582.00	63.63%
410 · Bad Debt		115.00	500.00	-385.00	23.0%
411 · PAYROLL EXPENSES/SALARIES					
Total 411 · PAYROLL EXPENSES/SALARIES		860,955.64	913,789.00	-52,833.36	94.22%
413 · EMPLOYEE BENEFITS		390,507.17	510,000.00	-119,492.83	76.57%
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		6,784.05	5,500.00	1,284.05	123.35%
414.4 · Member Pay		57,356.49	55,000.00	2,356.49	104.29%

MOAB VALLEY FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
414.3 · Member Events & Benefits	15,016.17	37,000.00	-21,983.83	40.58%
414.2 · Uniforms	3,983.49	12,000.00	-8,016.51	33.2%
Total 414 · Nonwage Compensation / Mbr Bfts	83,417.91	110,000.00	-26,582.09	75.83%
415 · Professional & Technical Svc				
415.5 · Thompson Cleaning Service	1,200.00	2,400.00	-1,200.00	50.0%
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%
Total 415 · Professional & Technical Svc	15,519.00	18,900.00	-3,381.00	82.11%
421 · Dues and Subscriptions	15,946.47	20,000.00	-4,053.53	79.73%
422 · Advertising and Public Notices	225.50	2,000.00	-1,774.50	11.28%
423 · Travel - Education & Training				
423.1 · Education	5,584.32	25,000.00	-19,415.68	22.34%
423.2 · Fire Prevention	2,641.75	3,000.00	-358.25	88.06%
423.3 · Fire Convention	3,691.40	2,000.00	1,691.40	184.57%
423.4 · Specialty Rescue	27,337.81	18,500.00	8,837.81	147.77%
423.5 · Travel	14,950.96	20,000.00	-5,049.04	74.76%
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	104,177.54	83,500.00	20,677.54	124.76%
424 · Office Expense	26,917.14	27,000.00	-82.86	99.69%
425 · Equp & Trk Mant - Oper Supplies				
425.1 · Motor Fuels	31,486.57	40,000.00	-8,513.43	78.72%
425.2 · Auto & Truck Repairs & Maint	61,922.34	60,000.00	1,922.34	103.2%
425.3 · Wildland Supplies	2,275.17	10,000.00	-7,724.83	22.75%
425.4 · PPE	37,991.05	50,000.00	-12,008.95	75.98%
Total 425 · Equp & Trk Mant - Oper Supplies	133,675.13	160,000.00	-26,324.87	83.55%
426 · Building Repair & Maintenance	25,118.66	12,000.00	13,118.66	209.32%
427 · UTILITIES	23,125.11	36,800.00	-13,674.89	62.84%
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	13,511.67	15,000.00	-1,488.33	90.08%
461.3 · Equipment R&M	8,167.98	2,000.00	6,167.98	408.4%
461.2 · Shop Tools & Equipment	5,295.22	3,000.00	2,295.22	176.51%
461.1 · Appliances & Tools for Engines	10,358.86	11,000.00	-641.14	94.17%
461.6 · Fuels Mitigation	25,889.60	60,525.00	-34,635.40	42.78%
Total 461 · Small Tools & Minor Equipment	63,441.64	92,025.00	-28,583.36	68.94%
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%

MOAB VALLEY FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
473.6 · CIB Pumper Engine Reserve Acct	3,262.00	3,262.00	0.00	100.0%
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	2,073,839.26	2,410,431.00	-336,591.74	86.04%
Net Ordinary Income	-520,502.75	1,495.00	-521,997.75	-34,816.24%
Other Income/Expense				
Other Income				
Total Other Income	0.00	0.00	0.00	0.0%
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	-1,457.66	-1,495.00	37.34	97.5%
Net Income	-521,960.41	0.00	-521,960.41	100.0%

LINE ITEMS ABOVE AND BELOW BUDGET
ARE ADDRESSED IN THE PROPOSED
AMENDED BUDGET.

MOAB VALLEY FIRE PROTECTION DISTRICT

Balance Sheet

As of December 4, 2025

Dec 4, 25**ASSETS****Current Assets**

Checking/Savings	
104 · MACU Checking Acct.	116,227.04
105 · MACU Savings Acct.	439.66
102 · Desert Rivers CU-MVF Donations	5,605.47
103 · Desert Rivers CU Savings	25.00
120 · PTIF	976,584.42
101 · Wells Fargo	0.00
Total Checking/Savings	1,098,881.59
Accounts Receivable	
110 · Accounts Receivable	177,611.30
Total Accounts Receivable	177,611.30
Total Current Assets	1,276,492.89
TOTAL ASSETS	<u>1,276,492.89</u>

LIABILITIES & EQUITY**Liabilities**

Current Liabilities	
Accounts Payable	
200 · Accounts Payable	13,677.74
Total Accounts Payable	13,677.74
Other Current Liabilities	
220 · Payroll Liabilities	3,650.48
Total Other Current Liabilities	3,650.48
Total Current Liabilities	17,328.22
Total Liabilities	17,328.22
Equity	
320 · Retained Earnings	1,445,433.11
Net Income	-186,268.44
Total Equity	1,259,164.67
TOTAL LIABILITIES & EQUITY	<u>1,276,492.89</u>

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
November 13 through December 4, 2025

	Date	Name	Memo	Debit	Credit
410 · Bad Debt					
Total 410 · Bad Debt	11/20/2025	La Michoacana Artisan-Misael Ordóñez		115.00	
				115.00	0.00
411 · PAYROLL EXPENSES/SALARIES					
Total 411 · PAYROLL EXPENSES/SALARIES				38,134.43	0.00
413 · EMPLOYEE BENEFITS					
Total 413 · EMPLOYEE BENEFITS				23,781.52	0.00
414 · Nonwage Compensation / Mbr Bfts					
414.5 · T-Shirts, Hats, Patches, Coin	11/17/2025	Hop'n Apparel	Station T-Shirts	1,446.25	
Total 414.5 · T-Shirts, Hats, Patches, Coin				1,446.25	0.00
414.4 · Member Pay					
11/13/2025 LUKE MCCANDLESS			Nov 2024-Oct 2025	2,735.00	
11/13/2025 DAVE ENGLEMAN			Nov 2025-Oct 2025	0.00	
11/13/2025 DAVE ENGLEMAN			Nov 1 - Dec 1 2025	828.00	
11/20/2025 Nicole Davis			Nov 2024-Oct 2025	96.00	
11/20/2025 JACK YON			Nov 2024-Oct 2025	160.00	
11/25/2025 BRANDON MCGUFFEE			Pay per incident report completed	30.00	
11/25/2025 TRAEDYN BREWER			Pay per incident report completed	110.00	
11/25/2025 LACIE WALKER			Pay per incident report completed	105.00	
11/25/2025 CARTER LLOYD			Pay per incident report completed	210.00	
11/25/2025 EYAN MOSHER			Pay per incident report completed	195.00	
Total 414.4 · Member Pay				4,469.00	0.00
414.3 · Member Events & Benefits					
11/20/2025 Shea Walker			Purchase of Rowing Machine	500.00	
11/21/2025 James Leech			Pies for Pie Night	532.00	
11/21/2025 KING SOOPERS			Pie Night Items	47.69	
11/24/2025 James Leech			Dutch Apple Pie not on previous invoice	28.00	
11/25/2025 Shea Walker			Pay per incident report completed	180.00	
11/30/2025 MACU VISA			Amazon - Certificate Holders	63.97	
11/30/2025 MACU VISA			Rogue - Exercise Bike	919.79	
11/30/2025 MACU VISA			Amazon - Battle Rope for Gym	129.56	
11/30/2025 MACU VISA			Amazon - Brass Sheets for engraving on plaque	29.18	
Total 414.3 · Member Events & Benefits				2,430.19	0.00
414.2 · Uniforms					
11/30/2025 MACU VISA			Galls - 4 Women's Shirts and 3 Women's Ties	193.92	
Total 414.2 · Uniforms				193.92	0.00
Total 414 · Nonwage Compensation / Mbr Bfts				8,539.36	0.00
415 · Professional & Technical Svc					
415.5 · Thompson Cleaning Service	11/18/2025	Nicole Davis	November 2025	200.00	
Total 415.5 · Thompson Cleaning Service				200.00	0.00
Total 415 · Professional & Technical Svc				200.00	0.00
422 · Advertising and Public Notices					
12/03/2025 Moab Sun News			Thank You to Voters	140.00	
12/04/2025 The Ad-Vertiser			Thank you for Prop 13	85.50	
Total 422 · Advertising and Public Notices				225.50	0.00
423 · Travel - Education & Training					

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
November 13 through December 4, 2025

	Date	Name	Memo	Debit	Credit
423.1 · Education					
11/30/2025 MACU VISA			City Market - Snacks for Extrication Training	73.07	
11/30/2025 MACU VISA			Dominos - Food for Training	178.62	
11/30/2025 MACU VISA			Branding Iron - Meals for Training	181.66	
11/30/2025 MACU VISA			FMAU - Conference Registration for B McGuffee	206.95	
				<hr/>	
Total 423.1 · Education				640.30	0.00
423.2 · Fire Prevention					
11/25/2025			To Close our 2024 Check to Charlie Harrison not cashed	<hr/>	1,200.00
				0.00	1,200.00
Total 423.2 · Fire Prevention					
423.4 · Specialty Rescue					
11/24/2025 Curtis Tools			2 Batteries for Hurst Tools	1,592.50	
11/30/2025 MACU VISA			NRS - Rapid Rescuer PFD (4), Meridian LED Strobe Lig	1,302.88	
11/30/2025 MACU VISA			Amazon - Name Patches	64.72	
11/30/2025 MACU VISA			Monarch Rope - Ropes Supplies	475.00	
				<hr/>	
Total 423.4 · Specialty Rescue				3,435.10	0.00
423.5 · Travel					
11/30/2025 MACU VISA			Hyatt Place - Rooms for Winter Fire School	4,195.38	
11/30/2025 MACU VISA			Booking.com - Holiday Inn St. George for Chief 1.24.25	137.95	
11/30/2025 MACU VISA			Black Desert Resort - Winter Fire Marshal Conference - Chief	301.35	
11/30/2025 MACU VISA			Black Desert Resort - Winter Fire Marshal Conference - Brandon	301.35	
				<hr/>	
Total 423.5 · Travel				4,936.03	0.00
Total 423 · Travel - Education & Training				<hr/>	
424 · Office Expense					
11/20/2025 BRANDON J MCGUFFEE				25.00	
11/20/2025 CLARK MAUGHAN				50.00	
11/20/2025 TIMOTHY J BREWER				50.00	
11/20/2025 MARK L MARCUM				25.00	
11/21/2025 US Postal Service			2 Rolls Stamps	156.00	
11/21/2025 DESERT WEST			Case of Paper, dry erase markers, pens, crayons	80.03	
11/25/2025 DESERT WEST			Case of Paper, dry erase markers, pens, crayons	86.08	
11/26/2025 KING SOOPERS			Foil, Plastic Wrap, Containers	12.46	
11/30/2025 MACU VISA			Google G Suite	186.47	
11/30/2025 MACU VISA			City Market - Coffee	36.85	
11/30/2025 MACU VISA			Quickbooks Annual Fee	1,499.99	
11/30/2025 MACU VISA			Amazon - Office Chairs (2)	255.96	
11/30/2025 MACU VISA			Amazon - Recorder	51.77	
11/30/2025 MACU VISA			NUSO - Monthly Phone Service	247.97	
11/30/2025 MACU VISA			Amazon Prime Monthly Fee	14.99	
11/30/2025 MACU VISA			IDrive - Cloud Back Up - Annual Fee	99.50	
12/01/2025 AT&T Moability			FirstNet Phone Services	51.77	
				<hr/>	
Total 424 · Office Expense				2,929.84	0.00
425 · Equp & Trk Mant - Oper Supplies					
425.1 · Motor Fuels					
12/01/2025 Maverik			Nov 1- Nov 30, 2025	1,313.35	
12/01/2025 GRANTS:CWDG Grant-Rim to Rim Restoration			Chipper	233.45	
				<hr/>	
Total 425.1 · Motor Fuels				1,546.80	0.00
425.2 · Auto & Truck Repairs & Maint					
11/19/2025 WALKER'S TRUE VALUE			FP-Plast Toggle 5/8 lg	2.19	

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
November 13 through December 4, 2025

Date	Name	Memo	Debit	Credit
11/19/2025	CANYONLANDS AUTO & MINING	6 12V 2.5A Bat maintn for T1	37.99	
11/19/2025	CANYONLANDS AUTO & MINING	Screw Pin anc Shackle for R!	40.78	
			80.96	0.00
Total 425.2 · Auto & Truck Repairs & Maint				
425.4 · PPE				
Total 425.4 · PPE	11/24/2025 Curtis Tools	Face pieces for SCBAs (9), Globe Guard Hoods (10), Gloves (3),	5,457.50	
Total 425 · Equip & Trk Mant - Oper Supplies			5,457.50	0.00
426 · Building Repair & Maintenance				
11/13/2025	WALKER'S TRUE VALUE	Blower Fuel 450 CFM tool - Station 2	229.99	
11/14/2025	WALKER'S TRUE VALUE	Keys Made	25.87	
11/17/2025	WALKER'S TRUE VALUE	Station 2 - EMT Connector, NMB Cable, Wire bldg 12 st	286.75	
11/17/2025	WALKER'S TRUE VALUE	Station 2 - sheet rock suplies, electrical supplies	227.77	
11/18/2025	Standard Plumbing Supply CO.	Blades for remodel at Sta 2	361.62	
11/19/2025	WALKER'S TRUE VALUE	Station 2 - lamp cord, corr galv roofing	441.36	
11/20/2025	WALKER'S TRUE VALUE	Station 2 - Galv Roofing	455.88	
11/20/2025	WALKER'S TRUE VALUE	Return of Galv roofing 031744 - Station 2		431.88
11/21/2025	WALKER DRUG	Sharpies and duct tape - Sta 2	49.93	
11/21/2025	WALKER'S TRUE VALUE	Sta 2-hardware, knife blades, chise sharpies, lumber crayons, spary paint	206.03	
11/21/2025	WALKER'S TRUE VALUE	Sta 2 Super Glue, cut off discs	50.92	
11/21/2025	WALKER'S TRUE VALUE	Texture Spray, insulation - Station 2	463.95	
11/25/2025	WALKER'S TRUE VALUE	Hook Value Pack - Sta 2	9.99	
11/25/2025	WALKER'S TRUE VALUE	Cables - Sta 2	182.98	
11/26/2025	WALKER'S TRUE VALUE	Corner Pull, Term 3W - Sta 2	21.16	
11/26/2025	Standard Plumbing Supply CO.	Connectors, Elbows - Sta 2	36.72	
11/30/2025	MACU VISA	Alpine Home Air Product - Station 2	1,666.80	
12/02/2025	Standard Plumbing Supply CO.	valves, cement, nipples, couplings, etc. - Sta 2	85.45	
			4,803.17	431.88
Total 426 · Building Repair & Maintenance				
427 · UTILITIES				
11/24/2025	Enbridge Gas	2850 Murphy Lane	37.13	
11/24/2025	Enbridge Gas	45 S 100 E	159.52	
11/30/2025	SOLID WASTE SSD #1	Trash at Station 2	32.00	
11/30/2025	SOLID WASTE SSD #1	Trash at Station 1	74.00	
11/30/2025	SOLID WASTE SSD #1	TIK 2607 C&D - disposal - transfer station	49.00	
12/02/2025	ROCKY MOUNTAIN POWER	2850 Murphy Lane	91.85	
12/02/2025	ROCKY MOUNTAIN POWER	2850 Murphy Lane	130.95	
12/02/2025	ROCKY MOUNTAIN POWER	4012 Beeman Rd	17.62	
12/02/2025	ROCKY MOUNTAIN POWER	45 S 100 E	447.92	
12/02/2025	ROCKY MOUNTAIN POWER	101 Firehouse Ln Thompson	27.01	
12/03/2025	VERIZON	Duty Officer Ipad 435-210-0797	40.01	
12/04/2025	CITY OF MOAB	51 S 100 E	170.59	
12/04/2025	CITY OF MOAB	79 S 100 E	147.31	
			1,424.91	0.00
Total 427 · UTILITIES				
461 · Small Tools & Minor Equipment				
461.4 · Radios				
Total 461.4 · Radios	11/30/2025 MACU VISA	Starlink - Monthly Fee	165.00	
			165.00	0.00
461.2 · Shop Tools & Equipment				
11/13/2025	WALKER'S TRUE VALUE	Blade Sawzall carbide 9 in, recip saw blade - Station 2	62.98	

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
November 13 through December 4, 2025

Date	Name	Memo	Debit	Credit
11/20/2025	Moab Auto Parts Inc	6/12V Maintainer	44.59	
11/30/2025	MACU VISA	Harbor Freight Vernel -	1,588.22	
			1,695.79	0.00
Total 461.2 · Shop Tools & Equipment				
461.1 · Appliances & Tools for Engines				
11/25/2025	WALKER'S TRUE VALUE	Grinder Cutt-off brshles for rescue truck	169.99	
11/30/2025	MACU VISA	Amazon - Rechargeable Flashlight	99.99	
			269.98	0.00
Total 461.1 · Appliances & Tools for Engines				
461.6 · Fuels Mitigation				
11/17/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Fuels Shirts	428.09	
11/18/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Reimburse for 2 Pair PPE Pants for Fuels Mitigation	278.74	
11/25/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Total Chipper Hours 42.70 @ \$25.00/hr	1,067.50	
11/30/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	The Supply Cache - Tools and PPE	1,227.14	
11/30/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Amazon - Work Boots for Fuels Crew - Tabitha	155.95	
11/30/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Bladerunner - Repairs and Maintenance chainsaw & polesaw	220.00	
11/30/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Amazon - Waterproof Canvas Tarp Cover	59.95	
11/30/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Amazon - Tackle Box for saw parts/R&M	14.79	
11/30/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Amazon - Standard PUnch for Benchh-Model Chain Breaker	38.40	
			3,490.56	0.00
			5,621.33	0.00
			101,871.75	1,631.88

Total 461.6 · Fuels Mitigation

Total 461 · Small Tools & Minor Equipment

TOTAL

**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	522,696.00

Expense

	0.00
Total Expense	0.00

Net Income

522,696.00

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>30</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