

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

MEETING AGENDA

Tuesday February 24, 2026
5:00 p.m.

CALL TO ORDER

APPROVAL OF MINUTES OF PREVIOUS MEETING(S):

1. December 8, 2025 Regular Meeting Minutes and Budgets Public Hearing

CITIZENS TO BE HEARD

COMMISSION MEMBER DISCLOSURES

APPROVE BILLS AND SIGN CHECKS

CHIEF'S REPORT

ONGOING BUSINESS

1. San Juan County Annexation – *Chief Brewer*
2. REMS Team – *Chief Brewer*

6:00 P.M. - PUBLIC HEARING and consider adoption of proposed impact fee facilities plan and proposed impact fee ordinance/impact fee enactment and to adopt, enact, or modify: impact fee facilities plans, written impact fee analyses and an impact fee enactment for Moab Valley Fire Protection District.

ACTION ITEM

1. Resolution 2026-001 – A Resolution Adopting an Impact Fee Facilities Plan and Impact Fee Analysis and Imposing Certain Impact Fees for Fire Services.

FUTURE CONSIDERATIONS – *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
02/19/2026

Moab Valley Fire Protection District Commission Meeting

45 South 100 East, Moab Utah 84532

December 8th, 2025-6:00 PM

A. Call to Order:

1. The meeting was called to order by Chairman Archie Walker at 6:00 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

B. 6:00 P.M. - PUBLIC HEARING-MVFPD 2025 AMENDED BUDGET AND 2026 PROPOSED BUDGET:

1. Chair Walker opened the public hearing on the proposed 2025 amended budget and proposed 2026 budget at 6:00 p.m. Chair Walker stated that no members of the public were present.
2. Cathy Bonde presented a minor change to the 2025 amended budget. The district received a \$5,000.00 grant from Enbridge Gas and a \$500.00 grant from Red Rock 4-Wheelers. These funds are represented in both the income and expenses of the 2025 amended budget.
3. No changes have been made to the proposed 2026 budget since the last commission meeting.
4. No changes have been made to the capital projects budgets since the last commission meeting. The agreed upon \$270,000.00 in net income from the general budget has been moved to the capital projects budget. Those funds may be needed to complete the purchase of a rescue truck if we are awarded Community Development Block Grant funding for the truck which most likely will only be partial funding.
5. Discussion was had on some expenses in 2025.
6. No comments on the budgets were received during the public hearing.
7. No comments on the budgets were received by voice, email, or letter.

C. Closure of Public Hearing:

1. Chair Walker closed the public hearing at 6:16 p.m.

D. Resolution Approving the MVFPD 2025 Amended Budget:

1. Commissioner McGann disclosed that his wife is a county commissioner.
2. Commissioner Harrison motioned to approve Resolution 2025-01, a resolution approving the 2025 amended budget. Commissioner Walker seconded the motion, and it passed unanimously.

E. Resolution Approving the MVFPD 2026 Budget:

1. Commissioner Harrison motioned to approve Resolution 2025-02, a resolution approving the 2026 budget. Commissioner Walker seconded the motion, and it passed with Commissioners Harrison and Walker voting in favor. Commissioner McGann voted against the resolution, stating his concerns were in relation to the Operations Chief position and employee compensation.

F. General Business:

1. Commissioner Harrison motioned to approve minutes from the November 20, 2025 regular meeting. The motion was seconded by Commissioner McGann. Commissioner Walker made a statement that in the past, citizens in our district have asked that we find a means of funding other than property tax. The sales tax was an option allowing us to address the citizen concerns, and he thanked other commissioners for supporting the sales tax initiative. The motion to approve minutes from the November 20, 2025 meeting passed unanimously.
2. Citizens to be Heard – None present.
3. Approval of Bills – Commissioner Harrison motioned to approve bills from November 13, 2025 through December 4, 2025. Commissioner McGann seconded, and the motion passed unanimously.

G. Chief's Report:

1. No report.

H. 2025 Fraud Risk Assessment:

1. Commissioner McGann stated disclosures should be part of meetings, and Cathy said she could add it to the agenda as a regular item. Commissioner McGann said it would rarely impact issues but that it would be a good practice.
2. Commissioner McGann made a motion to approve the 2025 Fraud Risk Assessment. Commissioner Harrison seconded, and the motion passed unanimously.

I. Adjourn:

1. Chair Archie Walker adjourned the meeting at 6:27 p.m.

_____ **Date** _____

Archie Walker, Chair

Attest: _____

Cathy Bonde, Clerk

DRAFT

MOAB VALLEY FIRE PROTECTION DISTRICT

Profit & Loss Budget vs. Actual

January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3018 · Operating Grants				
3018.4 · CWDG Grant	54,455.97	247,525.00	-193,069.03	22.0%
3018.1 · Misc Grants	0.00	3,000.00	-3,000.00	0.0%
Total 3018 · Operating Grants	54,455.97	250,525.00	-196,069.03	21.74%
3020 · Local taxes				
3020.1 · General	0.00	1,318,735.00	-1,318,735.00	0.0%
3020.2 · Delinquent Tax	8,218.08	15,000.00	-6,781.92	54.79%
3020.3 · MISC. Tax	4,735.72	85,000.00	-80,264.28	5.57%
3020.4 · Sales Tax	0.00	869,000.00	-869,000.00	0.0%
Total 3020 · Local taxes	12,953.80	2,287,735.00	-2,274,781.20	0.57%
3014 · Sales Service, Contracts				
3014.1 · Arches National Park	0.00	1,500.00	-1,500.00	0.0%
3014.3 · San Juan County	0.00	46,000.00	-46,000.00	0.0%
3014.4 · State of Utah (Wildland)	0.00	276,000.00	-276,000.00	0.0%
3014.5 · Miscellaneous	0.00	100.00	-100.00	0.0%
3014.6 · Fee Schedule Billed				
3014.62 · Other Fee Schedule Billing	0.00	2,500.00	-2,500.00	0.0%
3014.61 · Inspections	23,500.56	50,000.00	-26,499.44	47.0%
Total 3014.6 · Fee Schedule Billed	23,500.56	52,500.00	-28,999.44	44.76%
Total 3014 · Sales Service, Contracts	23,500.56	376,100.00	-352,599.44	6.25%
3011 RENT & MISC				
3011.1 · Apt 1	0.00	2,400.00	-2,400.00	0.0%
3011.2 · Apt 2	0.00	2,400.00	-2,400.00	0.0%
3011.3 · Station 2 Lot Rent	400.00	0.00	400.00	100.0%
Total 3011 RENT & MISC	400.00	4,800.00	-4,400.00	8.33%
3060 · INTEREST	6,246.84	45,000.00	-38,753.16	13.88%
Total Income	97,557.17	2,964,160.00	-2,866,602.83	3.29%
Gross Profit	97,557.17	2,964,160.00	-2,866,602.83	3.29%
Expense				
440 · Cont. to Other Gvts.	0.00	1,600.00	-1,600.00	0.0%
465 · Truck Lease	0.00	500.00	-500.00	0.0%
411 · PAYROLL EXPENSES/SALARIES				
Total 411 · PAYROLL EXPENSES/SALARIES	117,596.87	1,246,944.17	-1,129,347.30	9.43%
413 · EMPLOYEE BENEFITS	46,223.06	685,000.00	-638,776.94	6.75%
414 · Nonwage Compensation / Mbr Bfts				
414.6 · Miscellaneous Member Benefits	0.00	550.00	-550.00	0.0%
414.5 · T-Shirts, Hats, Patches, Coin	0.00	7,000.00	-7,000.00	0.0%
414.4 · Member Pay	2,253.51	67,100.00	-64,846.49	3.36%
414.3 · Member Events & Benefits	647.37	40,700.00	-40,052.63	1.59%
414.2 · Uniforms	438.18	20,000.00	-19,561.82	2.19%

We anticipate bringing in more income than currently budgeted. This will be off-set by equal expenses.

Total of \$104,094.20 owed due to poor collections. In March we will see 2-3 yrs of back taxes owed by a developer which could amount to about \$18K for us.

Some development expected in 2025 moved to 2026. We may exceed budgeted amount.

MOAB VALLEY FIRE PROTECTION DISTRICT

Profit & Loss Budget vs. Actual

January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
Total 414 · Nonwage Compensation / Mbr Bfts	3,339.06	135,350.00	-132,010.94	2.47%
415 · Professional & Technical Svc				
415.1 · Accounting	0.00	500.00	-500.00	0.0%
415.2 · Audit	0.00	6,400.00	-6,400.00	0.0%
415.3 · Other Professional Services	0.00	11,000.00	-11,000.00	0.0%
Total 415 · Professional & Technical Svc	0.00	17,900.00	-17,900.00	0.0%
421 · Dues and Subscriptions	258.84	22,000.00	-21,741.16	1.18%
422 · Advertising and Public Notices	371.00	2,200.00	-1,829.00	16.86%
423 · Travel - Education & Training				
423.1 · Education	3,801.08	27,500.00	-23,698.92	13.82%
423.2 · Fire Prevention	-3,600.00	6,000.00	-9,600.00	-60.0%
423.3 · Fire Convention	0.00	2,200.00	-2,200.00	0.0%
423.4 · Specialty Rescue	2,257.74	80,000.00	-77,742.26	2.82%
423.5 · Travel	4,347.15	22,000.00	-17,652.85	19.76%
423.6 · Wildland Travel	0.00	16,500.00	-16,500.00	0.0%
Total 423 · Travel - Education & Training	6,805.97	154,200.00	-147,394.03	4.41%
424 · Office Expense	1,878.89	29,700.00	-27,821.11	6.33%
425 · Equip & Trk Mant - Oper Supplies				
425.1 · Motor Fuels	1,878.60	44,000.00	-42,121.40	4.27%
425.2 · Auto & Truck Repairs & Maint	4,091.55	84,085.62	-79,994.07	4.87%
425.3 · Wildland Supplies	920.17	11,000.00	-10,079.83	8.37%
425.4 · PPE	1,245.56	55,000.00	-53,754.44	2.27%
Total 425 · Equip & Trk Mant - Oper Supplies	8,135.88	194,085.62	-185,949.74	4.19%
426 · Building Repair & Maintenance	7,648.40	13,200.00	-5,551.60	57.94%
427 · UTILITIES	5,271.04	40,480.00	-35,208.96	13.02%
451 · INSURANCE	3,981.02	62,700.00	-58,718.98	6.35%
461 · Small Tools & Minor Equipment				
461.5 · Misc. Tools & Equipment	0.00	550.00	-550.00	0.0%
461.4 · Radios	561.62	18,000.00	-17,438.38	3.12%
461.3 · Equipment R&M	0.00	12,000.00	-12,000.00	0.0%
461.2 · Shop Tools & Equipment	1,295.93	10,000.00	-8,704.07	12.96%
461.1 · Appliances & Tools for Engines	104.14	12,100.00	-11,995.86	0.86%
461.6 · Fuels Mitigation	65.13	53,525.00	-53,459.87	0.12%
Total 461 · Small Tools & Minor Equipment	2,026.82	106,175.00	-104,148.18	1.91%
472 · Infrastructure (Station 1 Bldg)	0.00	25,000.00	-25,000.00	0.0%
473 · Machinery and Equipment				
473.7 · BME Engine	0.00	36,107.18	-36,107.18	0.0%
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%
Total 473 · Machinery and Equipment	21,262.00	57,369.18	-36,107.18	37.06%
474 · CAPITAL EQUIPMENT				
474.1 · Capital Equipment-General	0.00	140,000.00	-140,000.00	0.0%

Thank you ads -
Banquet Donors

Winter fire school &
Leadership training

Credit for Walker & Harrison
Cell Reimbursements

Winter Fire School

Station 2 and Thompson

MOAB VALLEY FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
 January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
474.2 · Fuels Mitigation	0.00	6,000.00	-6,000.00	0.0%
Total 474 · CAPITAL EQUIPMENT	0.00	146,000.00	-146,000.00	0.0%
Total Expense	224,798.85	2,940,403.97	-2,715,605.12	7.65%
Net Ordinary Income	-127,241.68	23,756.03	-150,997.71	-535.62%
Other Income/Expense				
Other Income				
611 · . Sale of Asset	13,500.00	0.00	13,500.00	100.0%
Total Other Income	13,500.00	0.00	13,500.00	100.0%
Other Expense				
700 · Other Expenses	0.00	200.00	-200.00	0.0%
701 · Interest Expense	1,199.99	23,556.03	-22,356.04	5.09%
Total Other Expense	1,199.99	23,756.03	-22,556.04	5.05%
Net Other Income	12,300.01	-23,756.03	36,056.04	-51.78%
Net Income	-114,941.67	0.00	-114,941.67	100.0%

MOAB VALLEY FIRE PROTECTION DISTRICT

Balance Sheet

02/18/26

As of February 18, 2026

Accrual Basis

	Feb 18, 26
ASSETS	
Current Assets	
Checking/Savings	
104 · MACU Checking Acct.	
104.1 · MACU Operating	64,888.24
104.2 · MACU Capital Equipment	25,000.00
104.3 · MACU Injury	17,000.00
104 · MACU Checking Acct. - Other	-6,677.45
Total 104 · MACU Checking Acct.	100,210.79
105 · MACU Savings Acct.	439.72
102 · Desert Rivers CU-MVF Donations	5,301.79
103 · Desert Rivers CU Savings	25.00
120 · PTIF	1,995,772.20
101 · Wells Fargo	
101.1 · Operating	333.86
101 · Wells Fargo - Other	-333.86
Total 101 · Wells Fargo	0.00
Total Checking/Savings	2,101,749.50
Accounts Receivable	
110 · Accounts Receivable	135,255.27
Total Accounts Receivable	135,255.27
Total Current Assets	2,237,004.77
TOTAL ASSETS	2,237,004.77
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · Accounts Payable	5,457.66
Total Accounts Payable	5,457.66
Other Current Liabilities	
220 · Payroll Liabilities	
222.1 · UT Unemployment	1,414.60
221 · Federal	-0.03
222 · STATE W/H	1,731.00
220 · Payroll Liabilities - Other	50.00
Total 220 · Payroll Liabilities	3,195.57
Total Other Current Liabilities	3,195.57
Total Current Liabilities	8,653.23
Total Liabilities	8,653.23
Equity	
320 · Retained Earnings	2,312,435.00
Net Income	-84,083.46
Total Equity	2,228,351.54
TOTAL LIABILITIES & EQUITY	2,237,004.77

**Moab Valley Fire Protection District
2026 Capital Projects Budget Profit & Loss**

Income		
	Balance Forward	792,696.00
Total Income		<u>792,696.00</u>
Expense		
	Capital Equipment & Projects	0.00
Total Expense		<u>0.00</u>
Net Income		<u><u>792,696.00</u></u>

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
December 5, 2025 through February 18, 2026

	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>	<u>Credit</u>
440 · Cont. to Other Gvts.					
	12/31/2025	LBA of Moab Valley Fire Protection Dist.	Reimburse for 2026 Meeting Schedule Public Notices & Budget Public Hea	312.40	
Total 440 · Cont. to Other Gvts.				312.40	0.00
410 · Bad Debt					
	12/18/2025	Expedition Eighty8		115.00	
Total 410 · Bad Debt				115.00	0.00
411 · PAYROLL EXPENSES/SALARIES					
Total 411 · PAYROLL EXPENSES/SALARIES				226,655.85	
413 · EMPLOYEE BENEFITS					
Total 413 · EMPLOYEE BENEFITS				97,336.47	
414 · Nonwage Compensation / Mbr Bfts					
414.5 · T-Shirts, Hats, Patches, Coin					
	12/29/2025	SYMBOL ARTS	100 Patches	585.00	
Total 414.5 · T-Shirts, Hats, Patches, Coin				585.00	0.00
414.4 · Member Pay					
	12/31/2025	MACU VISA	Amazon - S Walker - Waterproof matches survival kit	12.89	
	12/31/2025	MACU VISA	Amazon - S Walker - Hotdevil Camping Stove	26.94	
	01/07/2026	Curtis Tools	2 White Helmets-Chief & Brandon	1,747.00	
	01/31/2026	MACU VISA	Amazon - Leatherman for Shea (meeting pay)	71.95	
	01/31/2026	MACU VISA	Amazon - Shovel, Dried Food, Solar Bank, Rain Poncho for Shea (meeting	107.92	
	01/31/2026	MACU VISA	Amazon - Camping Stove for Shea (meeting pay)	65.65	
	01/31/2026	MACU VISA	Amazon - Mechanic Work Light for Rick (meeting pay)	35.99	
Total 414.4 · Member Pay				2,068.34	0.00
414.3 · Member Events & Benefits					
	12/08/2025	CANYONLANDS ADVERTISING	Certs for Banquet	26.40	
	12/14/2025	WPSG, INC.	Boots for Cody from Banquet Raffle donated by Jimmy Foy Collision	393.76	
	12/15/2025	The Burn Box	Monthly Subscription - Member awards	64.98	
	12/17/2025	Jimmy Foy Collsion Repair	For Banquet Raffle Gift		350.00
	12/17/2025	MACU VISA	Hoodoo Moab - Annual Banquet	5,118.96	
	12/31/2025	MACU VISA	Amazon - Car Window Breaker Key Chains	53.27	
	12/31/2025	MACU VISA	MRAC - Jed Hazlett Family Membership	456.50	
	01/14/2026	The Burn Box	Monthly Subscription - Member awards	64.98	
	01/31/2026	MACU VISA	Galls - 5 Year Badge for T Brewer	125.89	
	01/31/2026	MACU VISA	MRAC - Membership for TJ Brewer Family	456.50	
Total 414.3 · Member Events & Benefits				6,761.24	350.00
414.2 · Uniforms					
	12/19/2025	Bonde, Catherine	Reimburse for Rick's Boots Charged to Personal Card	152.38	
	01/31/2026	MACU VISA	Amazon - Rocky Slip on Boots for Brandon	112.20	
	01/31/2026	MACU VISA	Amazon - S Walker - Station Pants - S Walker	249.98	
Total 414.2 · Uniforms				514.56	0.00
414 · Nonwage Compensation / Mbr Bfts - Other					
	01/09/2026	WILLIAM ZANOTTI	Dec 1, 2024-Oct 31, 2025	264.00	
Total 414 · Nonwage Compensation / Mbr Bfts - Other				264.00	0.00
Total 414 · Nonwage Compensation / Mbr Bfts				10,193.14	350.00
415 · Professional & Technical Svc					
415.5 · Thompson Cleaning Service					
	12/20/2025	Nicole Davis	December 2025	200.00	
Total 415.5 · Thompson Cleaning Service				200.00	0.00
Total 415 · Professional & Technical Svc				200.00	0.00
421 · Dues and Subscriptions					
	12/11/2025	Utah Association of Special Districts	UASD Membership Dues for 2026	3,809.00	
	01/31/2026	MACU VISA	Utah State Fire Chiefs - Chief Membership	75.00	
	01/31/2026	MACU VISA	Utah State Fire Chiefs - B McGuffee Membership	75.00	
Total 421 · Dues and Subscriptions				3,959.00	0.00

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
December 5, 2025 through February 18, 2026

Date	Name	Memo	Debit	Credit
422 · Advertising and Public Notices				
12/31/2025	MOAB TIMES INDEPENDENT	Thank You Advertisement for Sale Tax Support	200.00	
12/31/2025	MOAB TIMES INDEPENDENT	Public Notice - 2025 Meeting Schedule 12/25/25, 1/01/26	213.80	
01/28/2026	The Ad-Vertiser	BQ Thank you Ad to Donors-Color 1/2 Page	171.00	
01/30/2026	MOAB TIMES INDEPENDENT	Thank You Ad - Annual Banquet	200.00	
Total 422 · Advertising and Public Notices			784.80	0.00
423 · Travel - Education & Training				
423.1 · Education				
12/08/2025	UTAH VALLEY UNIVERSITY	Cert Exam Attempts: Haz Mat Awareness - R Pierce, T Stewart	20.00	
12/08/2025	UTAH VALLEY UNIVERSITY	Cert Exam Attempts: Haz Ops - R Pierce, T Stewart	20.00	
12/08/2025	UTAH VALLEY UNIVERSITY	Cert Exam Attempts: FF I - M Marshall - 2 attempt	75.00	
12/08/2025	UTAH VALLEY UNIVERSITY	Cert Exam Attempts: FF II- A Noyes, L Wilson	100.00	
12/08/2025	UTAH VALLEY UNIVERSITY	Cert Exam Attempts: FF I- R Pierce, T Stewart	20.00	
12/31/2025	MACU VISA	Amazon - Books: Work of Search: The Drill Companion for the Book Sear	79.80	
12/31/2025	MACU VISA	GCEMS - Leadership Training for S Walker	100.00	
01/15/2026	UTAH VALLEY UNIVERSITY	Cert Exam Attempts, 1st - CPV Awareness - R Hopkins, B McGuffee, L Sjc	375.00	
01/15/2026	UTAH VALLEY UNIVERSITY	Cert Exam Attempts, 1st - CPV Operations - R Hopkins, B McGuffee, L Sjo	375.00	
01/15/2026	UTAH VALLEY UNIVERSITY	Cert Exam Attempts, 1st - CPV Technician - R Hopkins, B McGuffee, L Sjo	525.00	
01/30/2026	UTAH VALLEY UNIVERSITY	IFSTA FFII Essentials Manual (8)	552.00	
01/30/2026	UTAH VALLEY UNIVERSITY	IFSTA FFII Essentials Manual (8)	336.00	
01/31/2026	MACU VISA	Canyon Pizza - Food for Ropes Training	163.09	
01/31/2026	MACU VISA	KAHOOT! - Training Tool, annual subscription fee	328.39	
02/11/2026	National Fire Fighter Corp.	Reimbursement for Training - C Maughan		353.40
02/12/2026	GRAND COUNTY EMS	2026 Leadership Academy - S Walker	1,500.00	
Total 423.1 · Education			4,569.28	353.40
423.2 · Fire Prevention				
12/09/2025	Modern Marketing	3000 Tattoos	1,795.75	
12/15/2025	Modern Marketing	Stickers	280.10	
01/01/2026		To Close out 2024 Check to Charlie Harrison not cashed		1,200.00
01/01/2026		To close out 2025 check to Charlie Harrison not cashed		1,200.00
01/01/2026		To close out 2025 check to Archie Walker not cashed		1,200.00
Total 423.2 · Fire Prevention			2,075.85	3,600.00
423.4 · Specialty Rescue				
12/08/2025	Curtis Tools	Standard Replacement Blade (5)	169.45	
12/22/2025	GRAND COUNTY	8 Petzl Vertix vent helmets	264.00	
12/31/2025	MACU VISA	NRS - 4 PRinceton Tec Vizz II MPLS Headlamps	395.84	
01/30/2026	UTAH VALLEY UNIVERSITY	IFSTA HazMat Manual (8)	680.00	
01/31/2026	MACU VISA	Jones & Bartlett Learning - Ropes Rescue Principles & Practive (6), Vehicl	1,227.73	
Total 423.4 · Specialty Rescue			2,737.02	0.00
423.5 · Travel				
12/31/2025	MACU VISA	Credit Claim Reversal for disputed Hilton charge	147.45	
01/07/2026	RILEY FOY	Per Diem - Winter Fire School	0.00	
01/07/2026	RUSSELL PIERCE	Per diem Winter Fire School	157.00	
01/07/2026	RYAN BURRASTON	Per Diem - Winter Fire School	157.00	
01/07/2026	TRAEDYN BREWER	Per Diem - Winter Fire School	157.00	
01/08/2026	CLARK MAUGHN	Per diem for winter fire school	642.45	
01/08/2026	BRANDON MCGUFFEE	Winter Fire School & Fire Prevention Institute Per Diem	381.00	
01/20/2026	Hyatt Place St. George	Winter Fire School - Extra night for Traedyn Brewer	206.92	
01/26/2026	TJ Brewer	Reimburse for Black Desert Resort charged to personal card-Fire Preventic	949.66	
01/26/2026	BRANDON MCGUFFEE	Reimburse for Black Desert Resort charged to personal card-Fire Preventic	949.66	
01/26/2026	TJ Brewer	Per Diem - Winter Fire School	746.46	
Total 423.5 · Travel			4,494.60	0.00
423 · Travel - Education & Training - Other				
01/31/2026	MACU VISA	Strap Tank Brewery-Group Dinner at Winter Fire School	256.34	

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
December 5, 2025 through February 18, 2026

Date	Name	Memo	Debit	Credit
Total 423 · Travel - Education & Training - Other			256.34	0.00
Total 423 · Travel - Education & Training			14,133.09	3,953.40
424 · Office Expense				
12/05/2025	BRANDON J MCGUFFEE		25.00	
12/05/2025	CLARK MAUGHAN		50.00	
12/05/2025	TIMOTHY J BREWER		50.00	
12/05/2025	MARK L MARCUM		25.00	
12/08/2025	CHARLIE HARRISON	Cell Phone Reimbursement - 2025	1,200.00	
12/08/2025	ARCHIE WALKER	base rate on cell phone reimbursement-2025	1,200.00	
12/08/2025	James McGann	base rate on cell phone for reimbursement-2025	1,200.00	
12/10/2025	Sweet Cravings Bakery & Bistro	Desserts for Staff Lunch	75.16	
12/13/2025	KING SOOPERS	Beverages, Plates, Containers for staff lunch	62.81	
12/14/2025	WALKER DRUG	Napkins & Silverware	22.57	
12/16/2025	WALKER DRUG	Expanding File (2)	65.98	
12/17/2025	US Postal Service	Mailing - B Ryan	2.44	
12/17/2025	DESERT WEST	File folders, scissors, sharpies, highlighters, envelopes	53.13	
12/17/2025	PACKARD WHOLESAL	Trash bags and hand towels	109.56	
12/18/2025	WALKER'S TRUE VALUE	Trash Can	13.98	
12/20/2025	BRANDON J MCGUFFEE		25.00	
12/20/2025	CLARK MAUGHAN		50.00	
12/20/2025	MARK L MARCUM		25.00	
12/20/2025	TIMOTHY J BREWER		50.00	
12/30/2025	AT&T Moability	FirstNet Phone Services	52.39	
12/31/2025	MACU VISA	Google G Suite	186.47	
12/31/2025	MACU VISA	NUSO - Monthly Phone Service	247.97	
12/31/2025	MACU VISA	Amazon - Brother Desktop Printer	556.98	
12/31/2025	MACU VISA	Amazon Prime Monthly Fee	14.99	
12/31/2025	US Postal Service	Mailing - CDBG	11.90	
12/31/2025	Les Olson Company	Quarterly Contract Billing	81.56	
01/02/2026	KING SOOPERS	Coffee, Dishwasher Detergent	37.48	
01/05/2026	BRANDON J MCGUFFEE		25.00	
01/05/2026	CLARK MAUGHAN		50.00	
01/05/2026	MARK L MARCUM		25.00	
01/05/2026	TIMOTHY J BREWER		50.00	
01/16/2026	CANYONLANDS ADVERTISING	Postage to FedEx Title and Bill of Sale to Southern Dallas FPD	51.15	
01/20/2026	BRANDON J MCGUFFEE		25.00	
01/20/2026	TIMOTHY J BREWER		50.00	
01/20/2026	CLARK MAUGHAN		50.00	
01/20/2026	US Postal Service	Mailing - 1099s to Feds	11.95	
01/20/2026	MARK L MARCUM		25.00	
01/21/2026	DESERT WEST	File Folders, Hanging Folders, Pens	33.37	
01/23/2026	DESERT WEST	Shipping of WL Pack to T Steward	78.00	
01/23/2026	DESERT WEST	Dividers, binder	17.52	
01/29/2026	AT&T Moability	FirstNet Phone Services	52.39	
01/30/2026	DESERT WEST	Laminating Pouches	29.99	
01/31/2026	MACU VISA	Google G Suite	186.47	
01/31/2026	MACU VISA	Amazon - Coffee	74.90	
01/31/2026	MACU VISA	Amazon - Coffee Creamer	14.98	
01/31/2026	MACU VISA	Amazon - Bankers Box	40.99	
01/31/2026	MACU VISA	NUSO - Monthly Phone Service	247.92	
01/31/2026	MACU VISA	Amazon Prime Monthly Fee	14.99	
01/31/2026	MACU VISA	Amazon - Sharpies	19.96	
02/04/2026	DESERT WEST	Staples, Pens, duct tape	21.74	
02/05/2026	CLARK MAUGHAN		50.00	

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
December 5, 2025 through February 18, 2026

Date	Name	Memo	Debit	Credit
02/05/2026	TIMOTHY J BREWER		50.00	
02/05/2026	DESERT WEST	Cipboards	38.28	
02/05/2026	MARK L MARCUM		25.00	
02/05/2026	BRANDON J MCGUFFEE		25.00	
02/06/2026	WALKER DRUG	Pic Frames for O & FF OTY	33.98	
Total 424 · Office Expense			6,913.95	0.00
425 · Equip & Trk Mant - Oper Supplies				
425.1 · Motor Fuels				
12/31/2025	Maverik	Nov 1- Nov 30, 2025	1,365.37	
12/31/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Chipper	28.07	
12/31/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Saws	35.72	
01/31/2026	Maverik	Nov 1- Nov 30, 2025	1,764.59	
01/31/2026	GRANTS:CWDG Grant-Rim to Rim Restoration	Chipper	70.77	
01/31/2026	GRANTS:CWDG Grant-Rim to Rim Restoration	Saws	43.24	
Total 425.1 · Motor Fuels			3,307.76	0.00
425.2 · Auto & Truck Repairs & Maint				
12/18/2025	CANYONLANDS AUTO & MINING	Fuel Filter for E341	57.80	
12/18/2025	FleetPride	Fuel/Water Separator, filters for E341	77.84	
12/22/2025	FleetPride	fuel/water separator, filer, radial seal inner air element	89.34	
12/24/2025	CANYONLANDS AUTO & MINING	Shine Car Clean	49.46	
12/31/2025	CANYONLANDS AUTO & MINING	Wiper Blades for Bat 62	38.18	
01/07/2026	CANYONLANDS AUTO & MINING	Spark Plug for R1	5.34	
01/08/2026	CANYONLANDS AUTO & MINING	Sea Foam Spray, Motor tune-up, spark plub	35.91	
01/08/2026	CANYONLANDS AUTO & MINING	PSB Battery	128.90	
01/12/2026	CANYONLANDS AUTO & MINING	RV Antifreeze - Winterize 131	11.13	
01/15/2026	CANYONLANDS AUTO & MINING	De-Icer for Fuels Truck	8.98	
01/16/2026	Skyline Transport & Diesel	Fuel Shutof Solenoid	605.25	
01/23/2026	CANYONLANDS AUTO & MINING	oil filter, fuel filter, oil for E341	42.41	
01/23/2026	CANYONLANDS AUTO & MINING	Engine Oil	19.15	
01/31/2026	MACU VISA	Amazon - Solenoid for E341	29.90	
02/05/2026	Grand Tire Pro's	17 DOT State Inspections	680.00	
02/05/2026	Grand Tire Pro's	New Tires for E51 (1999 Ford F-350)	960.00	
02/09/2026	Moab Auto Parts Inc	de-icer, 20 Latitude	56.72	
02/11/2026	CANYONLANDS AUTO & MINING	Battery for Dodge Charger	218.56	
02/13/2026	Curt's Custom Welding	Spare Tire Mount, 2x1x1/8" rec tube E161	1,289.30	
Total 425.2 · Auto & Truck Repairs & Maint			4,404.17	0.00
425.3 · Wildland Supplies				
12/31/2025	MACU VISA	The Supply Cache - Nomex, Flagging, Garmin, Weather Meter, Basic Belt Weather kit, hot lid, hot ...	3,668.01	
Total 425.3 · Wildland Supplies			3,668.01	0.00
425.4 · PPE				
12/10/2025	Curtis Tools	6 pair inferno gloves	750.00	
01/07/2026	Curtis Tools	Balance on Chief's Helmet	275.00	
01/26/2026	MES Service Company LLC	ID Brackets with screws to hold shields on helmets	153.45	
01/31/2026	MACU VISA	The Fire Store - 3 Leather Shields	181.92	
01/31/2026	MACU VISA	The Fire Store - Helmet Shields	635.19	
Total 425.4 · PPE			1,995.56	0.00
Total 425 · Equip & Trk Mant - Oper Supplies			13,375.50	0.00
426 · Building Repair & Maintenance				
12/06/2025	WALKER'S TRUE VALUE	Toggle Bolt for Thompson Station	6.49	
12/12/2025	WALKER'S TRUE VALUE	Flashing - - Ceiling - Station 2	90.10	
12/17/2025	Eco HVAC, LLC	Electric Tankless on-demand water heater 220V - Thompson Station	2,268.00	
12/17/2025	Eco HVAC, LLC	Ductwork, filter rack, thermostat, parts for work to Thompson Station	4,188.00	
12/17/2025	FLOORING AMERICA	LVT & black base flooring for Sta 2	3,707.00	
12/17/2025	MACU VISA	Highland Cabinetry-Cabinets for Station 2	4,552.76	

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
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Date	Name	Memo	Debit	Credit
12/30/2025	Standard Plumbing Supply CO.	Sta 2 - Propress adptr, cop press coup no stop, hard cop tube	157.30	
01/02/2026	WALKER'S TRUE VALUE	Thompson Station - Parts for moving propane tank	76.65	
01/04/2026	WALKER'S TRUE VALUE	Sheetrock mud, sheetrock, abs pipe-Station 2	100.94	
01/08/2026	WALKER'S TRUE VALUE	Ice Melt	159.90	
01/08/2026	CANYONLANDS AUTO & MINING	Ice Melt	30.58	
01/12/2026	WALKER'S TRUE VALUE	Delivery Charge - Station 2	20.00	
01/14/2026	RIVERSIDE PLUMBING	Apollo Brs 2" Ball valve (4) - Station 2	525.80	
01/16/2026	WALKER'S TRUE VALUE	Hardware	4.58	
01/18/2026	WALKER'S TRUE VALUE	Electrical Supplies, Bath Bar, Hardware, door sweeps, shims - Station 2	390.91	
01/19/2026	Standard Plumbing Supply CO.	Sta 2 - cop water flex nuts	47.80	
01/20/2026	Standard Plumbing Supply CO.	Sta 2 - elbows, couplers, adapters	29.52	
01/20/2026	Standard Plumbing Supply CO.	Sta 2 - gas flex line, couplers, PTFE Tape, gas ball valve, elbows	69.22	
01/21/2026	TURNER LUMBER	Black Pipe Steel for Station 2	234.21	
01/21/2026	WALKER'S TRUE VALUE	Bar Pulls, sealant, toilet gasket, hardware - Station 2	125.92	
01/21/2026	Standard Plumbing Supply CO.	Sta 2 - OD Angle stop, progress adapter, toilet connector, cop tube, escutcheon, mesh cloth	50.17	
01/22/2026	WALKER'S TRUE VALUE	Hanger Straps, Screws-Station 2	76.46	
01/22/2026	WALKER'S TRUE VALUE	blinds - Station 2	47.97	
01/23/2026	WALKER'S TRUE VALUE	PT Thread Cut Oil - Station 2	19.98	
01/23/2026	WALKER'S TRUE VALUE	Extension tube, wall tube, slip joint nuts, sink supply lines-Station 2	39.24	
01/24/2026	WALKER'S TRUE VALUE	Pipe Coupling, adapter, elbow, med abs cement - Station 2	20.26	
01/24/2026	WALKER'S TRUE VALUE	Net difference of return of some items on invoice 036173 and purchase of replacement items		1.29
01/25/2026	WALKER'S TRUE VALUE	Female Adapter-Station 2	4.99	
01/25/2026	WALKER'S TRUE VALUE	Net amount- return of blinds & purchase of replacement plus smoke/CO detector - Station 2	43.99	
01/27/2026	Eco HVAC, LLC	Balance Due on Need to change water heater from electric to propane - Thompson	1,952.00	
01/30/2026	Standard Plumbing Supply CO.	Sta 2 - Ball valve, soder, crimp rings,adapters, repair no stop, copper T, acid brush, pex pipe	97.33	
01/31/2026	WALKER'S TRUE VALUE	Solar Wedge Light, closet pole, weatherstripping foam & Rubber, closet rod - Sta 2	83.24	
01/31/2026	MACU VISA	Highland Cabinetry - Sta 2 Renovations	697.32	
01/31/2026	MACU VISA	Amazon - Nat Gas Tankless Water Heater for Sta 2	1,091.16	
01/31/2026	MACU VISA	Sutherlands - Countertops for Station 2	543.29	
01/31/2026	MACU VISA	Amazon - Valve Kit for Tankless Water Heater - Station 2	62.46	
02/03/2026	A&E Electric, Inc.	THOMPSON - Hook up Mini-Split	582.69	
02/13/2026	Curt's Custom Welding	1/4" plate for table	176.40	
02/15/2026	WALKER'S TRUE VALUE	Lockset returned, privacy lever purchased - Station 2	42.00	
02/15/2026	WALKER'S TRUE VALUE	Lockset - Station 2 (later returned)	52.99	
02/17/2026	WALKER'S TRUE VALUE	Privacy Lever returned and replaced with another - Station 2		10.00
02/17/2026	WALKER'S TRUE VALUE	conduit, gal trans stain, liquid tight connectors, chip brush - Station 2	111.13	
			22,580.75	11.29

Total 426 · Building Repair & Maintenance
427 · UTILITIES

12/05/2025	Grand Water and Sewer Service Agency	2850 Murphy Lane	80.15	
12/08/2025	EMERY TELCOM	Phone & Internet	128.45	
12/29/2025	Enbridge Gas	45 S 100 E	297.56	
12/29/2025	Enbridge Gas	2850 Murphy Lane	79.66	
12/31/2025	VERIZON	Duty Officer Ipad 435-210-0797	40.01	
12/31/2025	SOLID WASTE SSD #1	51 S 100 Weekly Service	74.00	
12/31/2025	SOLID WASTE SSD #1	Special Pick Up 12/8	40.00	
12/31/2025	SOLID WASTE SSD #1	Mattress disposal	15.00	
12/31/2025	SOLID WASTE SSD #1	Disposal 12/29 Sta 2	117.00	
12/31/2025	SOLID WASTE SSD #1	Disposal 12/31 Sta 2	137.00	
12/31/2025	SOLID WASTE SSD #1	Weekly Service Sta 2	32.00	
01/07/2026	Grand Water and Sewer Service Agency	2850 Murphy Lane	68.50	
01/07/2026	CITY OF MOAB	51 S 100 E	151.33	
01/07/2026	CITY OF MOAB	79 S 100 E	128.20	
01/07/2026	ROCKY MOUNTAIN POWER	2850 Murphy Lane	69.02	
01/07/2026	ROCKY MOUNTAIN POWER	2850 Murphy Lane	65.85	

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
December 5, 2025 through February 18, 2026

Date	Name	Memo	Debit	Credit
01/07/2026	ROCKY MOUNTAIN POWER	4012 Beeman Rd	53.00	
01/07/2026	ROCKY MOUNTAIN POWER	45 S 100 E	479.85	
01/07/2026	ROCKY MOUNTAIN POWER	101 Firehouse Ln Thompson	56.32	
01/07/2026	Ferrellgas	Propane for THOMPSON Fire Station	716.39	
01/07/2026	EMERY TELCOM	Phone & Internet	128.45	
02/02/2026	CITY OF MOAB	51 S 100 E	145.82	
02/02/2026	CITY OF MOAB	79 S 100 E	128.20	
02/02/2026	Enbridge Gas	2850 Murphy Lane	168.07	
02/02/2026	Enbridge Gas	45 S 100 E	612.40	
02/02/2026	SOLID WASTE SSD #1	Weekly Service Sta 2	32.00	
02/02/2026	SOLID WASTE SSD #1	51 S 100 Weekly Service	74.00	
02/04/2026	ROCKY MOUNTAIN POWER	2850 Murphy Lane	88.29	
02/04/2026	ROCKY MOUNTAIN POWER	2850 Murphy Lane	20.23	
02/04/2026	ROCKY MOUNTAIN POWER	4012 Beeman Rd	132.88	
02/04/2026	ROCKY MOUNTAIN POWER	45 S 100 E	457.33	
02/04/2026	ROCKY MOUNTAIN POWER	101 Firehouse Ln Thompson	55.47	
02/04/2026	ROCKY MOUNTAIN POWER	3271 Spanish Trail Rd (RV Hook Up at Sta 2)	61.63	
02/05/2026	EMERY TELCOM	Phone & Internet	128.45	
02/05/2026	VERIZON	Duty Officer Ipad 435-210-0797	40.01	
02/05/2026	Grand Water and Sewer Service Agency	2850 Murphy Lane	68.50	
02/09/2026	Ferrellgas	Propane for THOMPSON Fire Station	1,140.85	
Total 427 · UTILITIES			6,311.87	0.00
451 · INSURANCE				
12/09/2025	Utah Local Governments Trust	Workers Comp - Monthly Fee - December	2,307.07	
12/09/2025	Utah Local Governments Trust	General Liability - Change to Coverage	117.02	
12/09/2025	Utah Local Governments Trust	Auto Physical Damage & Auto Liability - Change to Coverage	160.89	
01/09/2026	Utah Local Governments Trust	Workers Comp - Monthly Fee	2,307.07	
02/03/2026	Utah Local Governments Trust	Credit for Cancellation of E2 (Sold) - Auto Physical Damage Endorsement		248.54
02/03/2026	Utah Local Governments Trust	Credit for Cancellation of E2 (Sold) - Auto Liability Endorsement		161.31
02/06/2026	Utah Local Governments Trust	Workers Comp - Monthly Fee	2,083.80	
Total 451 · INSURANCE			6,975.85	409.85
461 · Small Tools & Minor Equipment				
461.4 · Radios				
12/23/2025	49er Communications	Replacement volume knobs, replacement channel knobs	148.45	
12/31/2025	MACU VISA	Starlink - Monthly Charge	165.00	
12/31/2025	MACU VISA	Amazon - 2032 Batteries	31.47	
12/31/2025	L3Harris - PSPC	5 Antenna, flex, helical, xtrm	540.00	
01/31/2026	MACU VISA	Amazon - Batteries	13.00	
01/31/2026	MACU VISA	Starlink - Monthly Service	165.00	
01/31/2026	MACU VISA	Amazon - Batteries	24.99	
Total 461.4 · Radios			1,087.91	0.00
461.2 · Shop Tools & Equipment				
12/09/2025	WALKER'S TRUE VALUE	Drill Bit	8.99	
12/09/2025	WALKER'S TRUE VALUE	10' Alu Step Ladder	329.99	
12/12/2025	WALKER'S TRUE VALUE	Duct Tape, Sharpies, blade knife hook, lumber crayons	66.41	
12/22/2025	CANYONLANDS AUTO & MINING		46.97	
12/23/2025	WALKER'S TRUE VALUE	10x2.75 stl univ wheel, hardware	52.79	
12/23/2025	WALKER'S TRUE VALUE	5 Gal Bucket	20.93	
12/24/2025	CANYONLANDS AUTO & MINING	Pliers, Wrenches, Socket sets	298.71	
12/31/2025	MACU VISA	Amazon - Tool Box Foam	190.97	
12/31/2025	MACU VISA	Amazon - Tool Box Foam	305.98	
12/31/2025	MACU VISA	Amazon - 2 Tool Box Foam 4 pks 16x12	49.98	
12/31/2025	MACU VISA	Amazon - Power Tool Organizer WII Mount	100.30	
12/31/2025	MACU VISA	Amazon - Box Cutters	47.67	

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
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Date	Name	Memo	Debit	Credit
01/08/2026	CANYONLANDS AUTO & MINING	Roll blue towels	14.56	
01/31/2026	MACU VISA	Amazon - Mechanic Work Light for Shop	35.99	
01/31/2026	MACU VISA	Harbor Freight - Tools for Shop	1,112.39	
02/11/2026	CANYONLANDS AUTO & MINING	Left Handed drill bits	25.99	
02/12/2026	WALKER'S TRUE VALUE	Power loads, .300 x 3 dr pin	35.98	
02/17/2026	CANYONLANDS AUTO & MINING	Oil Suction Tool, Disconnect Tool Set	38.23	
Total 461.2 · Shop Tools & Equipment			2,782.83	0.00
461.1 · Appliances & Tools for Engines				
02/09/2026	WALKER'S TRUE VALUE	Utility Strap & PVC Pipe for R1	62.97	
02/10/2026	WALKER'S TRUE VALUE	Adhesive silicone, PVC Pipe for R1	41.17	
Total 461.1 · Appliances & Tools for Engines			104.14	0.00
461.6 · Fuels Mitigation				
12/16/2025	WALKER'S TRUE VALUE	Rakes	127.94	
12/31/2025	MACU VISA	Stotz - Batteries for Chainsaw	988.86	
12/31/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Stotz Equipment - Chainsaw Parts	785.62	
12/31/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Amazon - Fuels Boots	109.12	
12/31/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Amazon - 2 pr Carhartt work pants - Tabitha	259.98	
12/31/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Amazon - 2 pr Carhartt work pants - Zack	259.98	
12/31/2025	GRANTS:CWDG Grant-Rim to Rim Restoration	Total Chipper Hours 47.6 @ \$25.00/hr	1,190.00	
01/15/2026	GRANTS:CWDG Grant-Rim to Rim Restoration	Boot & Shoe Scrubber	28.99	
01/15/2026	GRANTS:CWDG Grant-Rim to Rim Restoration	Degreaser, spray bottle, wire brush	23.15	
01/15/2026	GRANTS:CWDG Grant-Rim to Rim Restoration	Linseed Oil	12.99	
Total 461.6 · Fuels Mitigation			3,786.63	0.00
461 · Small Tools & Minor Equipment - Other				
12/05/2025	WALKER'S TRUE VALUE	Fir Strips	3.98	
Total 461 · Small Tools & Minor Equipment - Other			3.98	0.00
Total 461 · Small Tools & Minor Equipment			7,765.49	0.00
473 · Machinery and Equipment				
473.5 · CIB Pumper Engine				
01/08/2026	LBA of Moab Valley Fire Protection C 2024 CIB Principle Payment on Loan		18,000.00	
Total 473.5 · CIB Pumper Engine			18,000.00	0.00
473.6 · CIB Pumper Engine Reserve Acct				
01/08/2026	LBA of Moab Valley Fire Protection C 2024 CIB Pumper Reserve Acct. required of loan		3,262.00	
Total 473.6 · CIB Pumper Engine Reserve Acct			3,262.00	0.00
Total 473 · Machinery and Equipment			21,262.00	0.00
474 · CAPITAL EQUIPMENT				
474.1 · Capital Equipment-General				
12/17/2025	Eco HVAC, LLC	Furnace for Thompson Station	4,812.00	
12/17/2025	Eco HVAC, LLC	Coil Heat Pump for Thompson Station	4,944.00	
Total 474.1 · Capital Equipment-General			9,756.00	0.00
Total 474 · CAPITAL EQUIPMENT			9,756.00	0.00
TOTAL			448,631.16	4,724.54

MOAB VALLEY FIRE PROTECTION DISTRICT, UTAH

FIRE

IMPACT FEE FACILITY PLAN & IMPACT FEE ANALYSIS DECEMBER 2025



IMPACT FEE FACILITY PLAN (IFFP) CERTIFICATION

EFG Consulting (EFG) certifies that the attached impact fee facilities plan:

1. includes only the costs of public facilities that are:
 - a. allowed under the Impact Fees Act; and
 - b. actually incurred; or
 - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. does not include:
 - a. costs of operation and maintenance of public facilities;
 - b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents;
 - c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement; and,
3. complies in each and every relevant respect with the Impact Fees Act.

IMPACT FEE ANALYSIS (IFA) CERTIFICATION

EFG certifies that the attached impact fee analysis:

1. includes only the costs of public facilities that are:
 - a. allowed under the Impact Fees Act; and
 - b. actually incurred; or
 - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. does not include:
 - a. costs of operation and maintenance of public facilities;
 - b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents;
 - c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement;
 - d. offsets costs with grants or other alternate sources of payment; and,
3. complies in each and every relevant respect with the Impact Fees Act.

EFG Consulting makes this certification with the following caveats:

1. All of the recommendations for implementations of the IFFP made in the IFFP documents or in the IFA documents are followed by District staff and elected officials.
2. If all or a substantial portion of the IFFP or IFA are modified or amended by the District, this certification is no longer valid.
3. All information provided to our team is assumed to be correct, complete, and accurate. This includes information provided by the District as well as outside sources.

EFG Consulting

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SECTION I: EXECUTIVE SUMMARY

The purpose of this Impact Fee Facility Plan (IFFP) and Impact Fee Analysis (IFA) is to fulfill the requirements of the Utah Code Title 11 Chapter 36a (Impact Fee Act) to enable Moab Valley Fire Protection District (District) to update its fire impact fee for the entire District. The following is a summary of the IFFP inputs. The IFFP and IFA will identify the maximum allowable impact fee. The District may choose to adopt a fee lower than the maximum but not higher.

SERVICE AREA:

The service area for this IFFP and IFA will include the entire District.

DEMAND ANALYSIS:

The demand unit utilized in this analysis is equivalent residential connections (ERC). Future growth in the District is estimated to increase from 6,012 ERCs in 2024 to 9,056 ERCs in 2034 which is an increase of 3,044 ERCs. Of that number, 2,383 are projected to be residential units and 661 are projected to be non-residential.

For a more detailed methodology see Section 2: Demand Analysis.

LEVEL OF SERVICE:

The impact fee act (Act) requires that the District identify the current level of service (LOS). The LOS for fire protection services is shown below.

	Level of Service
Fire Facility (Residential & Commercial)	Full-Time Equivalent: FTE/ERC: 0.00424 FTE Facility: SF/FTE: 813 SF
Fire Equipment (Commercial)	Equipment(\$)/Commercial ERC: \$504

EXCESS CAPACITY TO MEET DEMAND AT LOS

There is currently no excess capacity in fire protection services.

FUTURE FACILITIES ANALYSIS:

Based upon the demand at the current LOS the following future facilities will be required to meet demand over the next 10 years.

Utility	Future Projects
Fire Facility	New 10,500 SF facility estimated at \$5.8m
Fire Equipment	Ladder Truck (\$1.9m) 2 Type 1 Engines (\$2.7m)

FUNDING OF FACILITIES:

The District has not included any plans to issue debt for any future facilities. This does not mean the District will not choose to do so. However, this analysis has assumed no interest carry cost as part of any impact fees. Should grant funds be received which will fund any of the projects in this report, the District will revisit the impact fee to ensure compliance with the Act. Currently, the District anticipates meeting the LOS for the system by funding new projects with cash generated from impact fees.

PROPOSED IMPACT FEE

The following are the maximum allowable impact fees for fire protection.

	Impact Fee
Residential ERC	\$1,897/Residential ERC
Commercial ERC	\$2,401/Commercial ERC

PROPOSED IMPACT FEE

The Staff recommends that the impact fee be charged at the maximum amount as described above and outlined below.

SECTION 2: FIRE IFFP & IFA

The District provides fire protection services. This section will describe the following items in accordance with the Act for fire protection.

- service area,
- demand within the service area,
- the current level of service,
- excess capacity in the current system to meet demand,
- future facilities required to meet demand,
- funding plans for future facilities,
- the maximum allowable impact fee new growth would pay to cover the proportionate share of excess capacity and new facilities, and
- the staff recommendation for impact fees to be charged.

DEMAND ANALYSIS

The demand unit utilized in this analysis is equivalent residential connections (ERC). The demand over the next ten years was estimated assuming a 4 percent growth rate for residential development and a 5 percent growth rate for commercial development.

Future growth in the District is estimated to increase from 6,012 ERCs in 2024 to 9,056 ERCs in 2034 which is an increase of 3,044 ERCs. Of that number, 2,383 are projected to be residential units and 661 are projected to be non-residential. The facility portion of the impact fee is charged to all ERCs. The equipment portion is only charged to commercial ERCs.

The table below provides a summary of the ERCs estimated for commercial and residential. One commercial ERC is equivalent to 9,000 SF.

ERC Projections			
	2024	2034	New ERCs
Residential	4,961	7,344	2,383
Commercial	1,051	1,712	661
Total	6,012	9,056	3,044

SERVICE AREA

The service area for the fire impact fee is the entire District.

CURRENT LEVEL OF SERVICE:

The unit of measurement for the facility LOS is full-time equivalent per ERC and square feet of facility space per full-time equivalent. The current FTE/ERC LOS is 0.00424 square feet per ERC. The current SF/FTE LOS is 813 SF. The table below provides the calculation.

Historic Projects	SF	FTE	SF/FTE	Current ERC	FTE/ERC
Station 1	16,861				
Station 2	2,680				

MOAB VALLEY FIRE PROTECTION DISTRICT IMPACT FEE

Historic Projects	SF	FTE	SF/FTE	Current ERC	FTE/ERC
Station 3	1,200				
Total	20,741	26	813	6,012	0.00424

The equipment LOS is investment in equipment per commercial ERC. Rolling stock can only be charged to commercial ERCs and only if the rolling stock is above \$500,000. The LOS for Equipment is \$504/ERC. The table below provides the calculation of this LOS.

Historic Projects	Year	Cost	Current & Future 10 Yr ERCs	Cost /ERC
Ladder Truck	2026	\$1,900,000		
Type 1 Engine	2027	\$1,200,000		
Type 1 Engine*	2031	\$1,459,983		
Total		\$4,559,983	9,056	\$504

**The cost of the second Type 1 Engine was inflated by 4% for 5 years*

EXCESS CAPACITY, FUTURE FACILITIES, & FUNDING PLAN

Because the LOS for fire protection services uses the value of all current facilities, there is no excess capacity in the system.

The District plans to build an additional fire station in the near future to maintain the facility LOS. This new station is expected to be 10,500 square feet and cost approximately \$5.8m. Based on the existing LOS, this facility will serve the ERCs expected over the next 10 years. In order to provide rolling stock for commercial, the District will buy one ladder truck at \$1.9m and two Type 1 Engines at \$1.2m and \$1.5m over the next 10 years.

The District would utilize taxes, fees, impact fees, grants and may use bonds or equipment leases to construct and/or acquire future facilities and/or equipment. Although debt may be used, the District has not assumed any interest expense in this calculation.

MAXIMUM ALLOWABLE IMPACT FEE & STAFF RECOMMENDATION:

The maximum allowable impact fee that can be charged for future facilities is \$1,897 per ERC. This was calculated by dividing the cost of the new station (\$5.8m) by the number of future ERC over 10 years (3,044). The maximum allowable impact fee that can be charged to commercial ERCs for equipment is an additional \$504. Commercial ERCs would thus pay \$2,401 per ERC.

	Impact Fee
Residential ERC	\$1,897/Residential ERC
Commercial ERC	\$2,401/Commercial ERC

Staff recommends charging the maximum allowable impact fee for fire protection services.

APPENDIX A – DRAFT IMPACT FEE ENACTMENT

Impact Fee Resolution

Moab Valley Fire Protection District, Utah

Resolution Number:

RESOLUTION ADOPTING AN IMPACT FEE FACILITIES PLAN AND IMPACT FEE ANALYSIS AND IMPOSING CERTAIN IMPACT FEES FOR FIRE SERVICES; PROVIDING FOR THE CALCULATION AND COLLECTION OF SUCH FEES; PROVIDING FOR APPEAL, ACCOUNTING AND SEVERABILITY OF THE SAME, AND OTHER RELATED MATTERS

WHEREAS, On [REDACTED], 2025 Moab Valley Fire Protection District, Utah (the “District”) posted notice as to its intention to prepare an impact fee facilities plan (“IFFP”) and impact fee analysis (“IFA”) for fire service impact fees and invited all interested parties to participate in the impact fee preparation process, consistent with UCA Section 11-36a-501;

WHEREAS, the District is a special service district in the State of Utah, authorized and organized under the provisions of Utah law and is authorized pursuant to the Impact Fees Act, Utah Code Ann. 11-36a-101 et seq. to adopt impact fees; and

WHEREAS, on [REDACTED], 2025, the District posted notice of a public hearing on Utah’s Public Notice Website, the District’s Website, and at the District’s administrative building and two other locations in the jurisdiction in accordance with 17B-1-111 to consider the assumptions and conclusions of the Impact Fee Facilities Plans and the Impact Fee Analysis;

WHEREAS, on [REDACTED], 2025, EFG-Consulting LLC (the “Consultant”) certified their work under UCA section 11-36a-306(1) and (2);

WHEREAS, on [REDACTED], 2025, a copy of the IFFP and IFA and the proposed Impact Fee Resolution, along with a summary of the analysis that was designated to be understood by a lay person, were made available to the public and deposited at the District administrative office, on the Utah public notice website, and on the District Website; and

WHEREAS, on [REDACTED], 2025, the District posted notice of the date, time and place of the public hearing to consider the IFA in three public places and on the public notices website, and on the District Website; and

WHEREAS, the District Board (the “Board”) met in special session on [REDACTED], 2025, to convene a public hearing and to consider adopting the IFFP and IFA, imposing fire service impact fees, providing for the calculation and collection of such fees, and providing for an appeal process, accounting and reporting method and other related matters; and

WHEREAS, on [REDACTED], 2025, the Board held a public hearing regarding the IFA and the Impact Fee Resolution; and

WHEREAS, on [REDACTED], 2025, after considering the input of the public and stakeholders and relying on the professional advice and certification of the Consultant, the District adopted the findings, conclusions, and recommendations of the Fire IFFP prepared by the Consultant, a copy of which is attached hereto as Exhibit “A” and incorporated herein by reference; and

WHEREAS, the Consultant in connection with the District prepared a schedule of impact fees for each type of development activity that specifies the amount of the impact fee to be imposed for each type of system improvement. A copy of such Schedule of Fees is attached hereto as Exhibit “B” and incorporated herein by reference; and

WHEREAS, based on the input of the public and stakeholders and relying on the professional advice and certification of Consultant; and

WHEREAS, after careful consideration and review of the comments at the public hearing, the Board has determined that it is in the best interest of the health, safety and welfare of the inhabitants of the District to adopt the findings and recommendations of the IFFP and IFA to address the impacts of development upon the fire system, to adopt the IFFP as proposed, to approve the IFA as proposed, to adopt fire impact fees, to provide for the calculation and collection of such fees, and to provide for an appeal process, and an accounting and reporting method of the same.

NOW, THEREFORE, BE IT RESOLVED by the Board as follows:

Section 1. Findings. The Board finds and determines as follows:

1.1. All required notices have been given and made and public hearings conducted as requested by the Impact Fees Act with respect to the IFFP, the IFA, and this Impact Fee Resolution (this “Resolution”).

1.2. Growth and development activities in the District will create additional demands on its infrastructure. The facility improvement requirements that are analyzed in the IFFP and the IFA are the direct result of the additional facility needs caused by future development activities. The persons responsible for growth and development activities should pay a proportionate share of the costs of the facilities needed to serve the growth and development activity.

1.3. Impact fees are necessary to achieve an equitable allocation to the costs borne in the past and to be borne in the future, in comparison with the benefits already received and yet to be received.

1.4. In enacting and approving the IFA including the impact fees recommended and this Resolution, the District has taken into consideration, and may consider on a case-by-case basis in the future, the future capital facilities and needs of the District, the capital financial needs of the District that are the result of the District’s future facilities’ needs, the distribution of the burden of costs to different properties within the District based on the use of fire services of the District by such properties, the financial contribution of those properties and other properties

similarly situated in the District at the time of computation of the required fee and prior to the enactment of this Resolution, all revenue sources available to the District, and the impact on future facilities that will be required by growth and new development activities in the District.

1.5. The provisions of this Resolution shall be liberally construed in order to carry out the purpose and intent of the Board in establishing the impact fee program.

Section 2. Definitions.

2.1. Except as provided below, words and phrases that are defined in the Impact Fees Act shall have the same meaning in this Resolution.

2.2. “Service Area” shall mean that the entire geographic area of the District’s boundaries.

2.3. “Project Improvement” does not mean system improvement and includes, but is not limited to, those projects identified in the plans for the benefit of growth.

2.4. “Utah State Impact Fees Act” shall mean Title 11, Chapter 36a, Utah Code Annotated or its successor state statute if that title and chapter is renumbered, recodified, or amended.

Section 3. Adoption.

The Board hereby approves and adopts the IFA including the recommended impact fees attached and the analyses reflected therein. The IFFP and the IFA are incorporated herein by reference and adopted as though fully set forth herein.

Section 4. Impact Fee Calculations.

4.1. *Impact Fees.* The impact fees imposed by this Resolution shall have one component; a future facilities impact fee. The Impact Fee shall be calculated as set forth below.

4.2. *Developer Credits/Developer Reimbursements.* A developer, including a school district or charter school, may be allowed to receive a credit against or proportionate reimbursement of impact fees if the developer dedicates land for a system improvement, builds and dedicates some or all of a system improvement, or dedicates a public facility that the District and the developer agree will reduce the need for a system improvement. A credit against impact fees shall be granted for any dedication of land for, improvement to, or new construction of, any system improvements provided by the developer if the facilities are system improvements to the respective utilities, or are dedicated to the public and offset the need for an identified future improvement.

4.3. *Adjustment of Fees.* The Board may adjust either up (but not above the maximum allowable fee) or down the standard impact fees at the time the fee is charged in order to respond to an unusual circumstance in specific cases and to ensure that the fees are imposed

fairly. The Board may adjust the amount of the fees to be imposed if the fee payer submits studies and data clearly showing that the payment of an adjusted impact fee is more consistent with the true impact being placed on the system.

4.4. Impact Fee Accounting. The District shall establish a separate interest-bearing ledger account for the cash impact fees collected pursuant to this Resolution. Interest earned on such account shall be allocated to that account.

(a) Reporting. At the end of each fiscal year, the District shall prepare a report generally showing the source and amount of all monies collected, earned and received by the fund or account and of each expenditure from the fund or account. The report shall also identify impact fee fund by the year in which they were received, the project from which the funds were collected, the capital projects from which the funds were budgeted, and the projected schedule for expenditure and be provided to the State Auditor on the appropriate form found on the State Auditor's Website.

(b) Impact Fee Expenditures. Funds collected pursuant to the impact fees shall be deposited in such account and only be used by the District to construct and upgrade the respective facilities to adequately service development activity or used as otherwise approved by law.

4.5. Refunds. The District shall refund any impact fee paid when:

(a) the fee payer has not proceeded with the development activity and has filed a written request with the Board for a refund within one (1) year after the impact fee was paid;

(b) the fees have not been spent or encumbered within six (6) years of the payment date; and

(c) no impact has resulted.

Section 5. Appeal.

5.1. Any person required to pay an impact fee who believes the fee does not meet the requirements of the law may file a written request for information with the Board.

5.2. Within two (2) weeks of the receipt of the request for information the Board shall provide the person or entity with a copy of the reports and with any other relevant information relating to the impact fee.

5.3. Any person or entity required to pay an impact fee imposed under this article, who believes the fee does not meet the requirements of law may request and be granted a full administrative appeal of that grievance. An appeal shall be made to the Board within thirty (30) calendar days of the date of the action complained of, or the date when the complaining person reasonably should have become aware of the action.

5.4 The notice of the administrative appeal to the Board shall be filed and shall contain the following information:

(a) the person's name, mailing address, and daytime telephone number;

(b) a copy of the written request for information and a brief summary of the grounds for appeal; and

(c) the relief sought.

5.5 The District shall schedule the appeal before the Board no sooner than five (5) days and no later than fifteen (15) days from the date of the filing of the appeal. The written decision of the Board shall be made no later than thirty (30) days after the date the challenge to the fee is filed with the Board and shall, when necessary, be forwarded to the appropriate officials for action.

Section 6. Recitals. The recitals set forth above are adopted and incorporated herein.

This Resolution shall be effective as of ____, 2026 (90 days after its adoption by the District as outlined in the Impact Fee Act).

District Chair _____

Attested By:

Exhibit A – IFFP & IFA

Exhibit B – Impact Fee Schedule

	Impact Fee
Residential ERC	\$1,897/Residential ERC
Commercial ERC	\$2,401/Commercial ERC

The District reserves the right under the Impact Fee Act to use a multiplier to calculate the multiple ERC rate and adjust the impact fee accordingly.

APPENDIX B – IMPACT FEE CALCULATION

Grand County

Fire

Level of Service - Facilities					
Historic Projects	SF	FTE	SF/FTE	Current ERCs	FTE/ERC
Station 1	16,861				
Station 2	2,680				
Station 3	1,200				
Total	20,741	26	813	6,012	0.00424
New Growth	10,500	12.91		3,044	
Cost / SF	\$ 550.00				
Cost	\$ 5,774,844				
Facility Impact Fee/ERC	\$ 1,897.43				

Level of Service - Equipment				
	Cost	Current & Future 10 yr ERCs	Cost/ERC	Year
Ladder Truck	1,900,000			2026
Type 1 Engine	1,200,000			2027
Type 1 Engine	1,459,983			2031
	-			
Total	4,559,983	9,056	504	
Facility Impact Fee/ERC	\$ 503.55			

inflated it by 4% for 5 years

Impact Fee Summary	Facilities	Equipment	Total/ERC
Residential Impact Fee	\$ 1,897.43	\$ -	\$ 1,897
Non-Residential	\$ 1,897.43	\$ 503.55	\$ 2,401

Current Facility Summary	
Station 1	
Bays	7424
Admin	6197
Training Tower	1000
Storage	2240
Total	16861
Station 2	
Bays	1760
Living Quarters	920
Total	2680
Station 3	
Bays	1200
Total	1200

Employee Summary			
Employees	#	FTE	
Fire Chief	1	1	
Wildland Division	1	1	
Fire Inspector/Fi	1	1	
Assistant Fire Ins	1	1	
Administrator	1	1	
Shift Captain	2	2	
Full Time Firefigt	3	3	
Seasonal Firefigt	2	2	
Volunteer Firefig	27	13.5	
Total		25.5	