

# Regular Meeting - Mar 12 2026 Minutes

Thursday, March 12, 2026 at 6:00 PM

Fire Station 21, 86 E Center St., Coalville, UT 84017

Page

## 1. Meeting Opening

### 1.1 Call to Order

Chair Dallin called the meeting to order at 6:04 PM

### 1.2 Roll Call

Board Members Present

Steven Dallin, Bridget Hayes, and Daniel Bates

Board Members Absent

Jeff Peterson

Staff Members Present

Tyler Leavitt, Tyler Rowser, and Benjamin Nielson

## 2. Closed session in compliance with Utah Code §52-4-205(1) as needed, to discuss

### 2.1 Purchase, exchange, or lease of real property

### 2.2 Pending or reasonably imminent litigation

### 2.3 Personnel – to discuss the character, competence, or physical or mental health of an individual

### 2.4 Deployment of security personnel, devices, or systems

No closed session was called for.

## 3. Pledge of Allegiance

## 4. Work Session

### 4.1 Chiefs' operations update.

5

[Transmittal Mold Report.pdf](#) 

[Jan - Feb 2026 Statistics.pdf](#) 

Chief went over updates on the building project in Henefer and the operations report.

### 4.2 Review and discussion on the Q4 2025 financial report.

19

[Budgetvs.Actuals2025.pdf](#) 

Chief Rowser went over the unaudited financial report and answered questions from the board.

### 4.3 Review and discussion on the 2025 Fraud Risk Assessment.

26

[Fraud Risk Assessment Staff Report.pdf](#) 

Chief Rowser reviewed the fraud risk assessment and offered suggestions on how to score better in 2026.

**5. Public Input**

*None*

**6. Consideration of Approval**

6.1 Accounts Payable for [February 2026.pdf](#)  43

The board went over the accounts payable.

Motion to approve accounts payable.

Moved by: Bridget Hayes; seconded by: Daniel Bates

**Aye:** Steven Dallin, Jeff Peterson, Bridget Hayes, and Daniel Bates

**Carried 4-0**

6.2 Minutes of 50

[Regular Meeting - Feb 12 2026 - Minutes - Html](#) 

Motion to approve the minutes

Moved by: Bridget Hayes; seconded by: Daniel Bates

**Aye:** Steven Dallin, Bridget Hayes, and Daniel Bates

**Carried 3-0**

6.3 Public Hearing and possible adoption of resolution 2026-02 A resolution amending the fee schedule for the North Summit Fire Service District. 54

[Fee Schedule Staff Report.pdf](#) 

[Resolution 2026-02 \[amended fee schedule\].pdf](#) 

No public comment was made.

Deputy Fire Marshal Leavitt went over the fee schedule, and a couple of revisions were made since the last meeting.

Motion to approve Resolution 2026-02 amended fee schedule for NSFSD

Moved by: Bridget Hayes; seconded by: Daniel Bates

**Aye:** Steven Dallin, Jeff Peterson, Bridget Hayes, and Daniel Bates

**Carried 4-0**

Motion to open public hearing

Moved by: Bridget Hayes; seconded by: Daniel Bates

**Aye:** Steven Dallin, Bridget Hayes, and Daniel Bates

**Abstain:** Jeff Peterson

**Carried 3-0**

Public Hearing Opened at 6:52 PM

Motion to colse public hearing

Moved by: Bridget Hayes; seconded by: Daniel Bates

**Aye:** Steven Dallin, Bridget Hayes, and Daniel Bates

**Abstain:** Jeff Peterson

**Carried 3-0**

Public Hearing closed at 6:53 PM

- 6.4 Discussion and possible recommendation to the County Council amending Section 9 of the personnel policies to change to a PTO system from a Vacation and Sick time system. 64

[PTO Staff Report.pdf](#) 

Chief Nielson went over the policy changes and answered questions from the board.

Board members tabled the item until the next meeting.

- 6.5 Discussion and creation of Subcommittees: 88

Audit

Staffing & Models

Finance

[Subcommittees Staff Report.pdf](#) 

Chief Neilson went over the committee's needs. The board renamed the staffing & models to the Human Capital committee.

Board members made the following recommendations on who would serve on each board.

Policy Dan

Finance Dan & Steve

Audit Jeff

Human Capital Bridget

Motion to approve the following subcommittees formed

Policy, Finance, Audit, Human Capital.

Moved by: Bridget Hayes; seconded by: Daniel Bates

**Aye:** Steven Dallin, Bridget Hayes, and Daniel Bates

**Abstain:** Jeff Peterson

**Carried 3-0**

- 6.6 Discussion and possible approval of the Wildland Engine Boss & Willand Firefighter Job Descriptions. 91

[Wildland Staff Report.pdf](#) 

Chief Nielson went over the jod descriptions.

Motion to approve the job descriptions

Moved by: Bridget Hayes; seconded by: Daniel Bates

**Aye:** Steven Dallin, Bridget Hayes, and Daniel Bates

**Abstain:** Jeff Peterson

**Carried 3-0**

**7. Board Comments.**

Bridget mentioned that she has a meeting with the county manager, and wanted to know if anyone had anything to bring up to him.

Steve, thanks to the board for getting a lot done tonight. This was only the 3rd meeting of the new board.

**8. Adjournment**

8.1 Adjourn Meeting

Motion to adjourn.

Moved by: Bridget Hayes; seconded by: Daniel Bates

**Aye:** Steven Dallin, Bridget Hayes, and Daniel Bates

**Abstain:** Jeff Peterson

**Carried 3-0**

Adjourned at 8:04 PM



**Transmittal**

**Date: 3/2/2026**

**Attention: Tyler Rowser**

**Project: NSFD Station 22 Remodel**

<input type="checkbox"/> As Requested	<input type="checkbox"/> For Your Review and Comments
<input type="checkbox"/> For Approval	<input checked="" type="checkbox"/> For Your Files
<input type="checkbox"/> For Distribution	<input type="checkbox"/> Other

**Re: Mold Mitigation**

**Items Included: Mold and Air Quality Report**

**Comments:**

**Received By:**

**Date:**

# MOLD & AIR QUALITY REPORT



**PREPARED FOR**

Henefer Fire Station

**ADDRESS**

310 South Henefer Rd  
Henefer, UT 84033

**SAMPLE DATE**

2/26/2026

**SAMPLED BY**

Jonathan Hernandez  
8012004845

**SAMPLE RECEIVED**

2/27/2026

**ANALYSIS DATE**

2/27/2026

**REPORT DATE**

2/27/2026

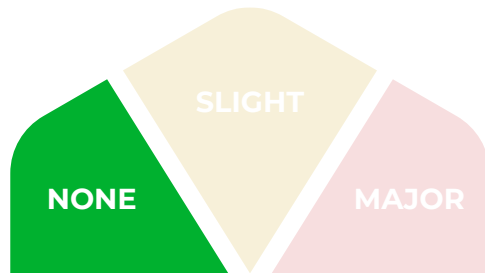
**APPROVED BY**

Handwritten signature of Dylan McIntosh in black ink.

Dylan McIntosh  
CIH, PAACB Certified Spore Analyst  
or other approved signatory  
Analysis Method(s): 1-SOP-3537, 1-SOP-3538  
Analyzed By: Seon Wilson

# AIRBORNE TEST RESULTS

## OFFICES



### MOLD ELEVATION LEVEL

The types and concentrations of mold found in this sample were found to be similar to what was collected in the outdoor control sample.

### RECOMMENDATIONS

There is no indication of an airborne mold issue in this area.

See our [Resources section](#) on our website for more information.

# Air Samples

## Predominantly Indoor - Water Related

Fungal Classifications	Spores Found per m <sup>3</sup>	
	Offices	Outdoor
Asp/Pen String	13	0
Chaetomium	0	0
Clado-Sphaerospermum	0	0
Fusarium	0	0
Gliomastix	0	0
Scopulariopsis	0	0
Stachybotrys	0	0
Trichoderma	0	0
Ulocladium	0	0
Wallemia	0	0

## Indoor / Outdoor

Fungal Classifications	Spores Found per m <sup>3</sup>	
	Offices	Outdoor
Alternaria-like	0	0
Aspergillus / Penicillium	160	13
Cladosporium	40	80

# Predominantly Outdoor

Fungal Classifications	Spores Found per m <sup>3</sup>	
	Offices	Outdoor
Arthrinium	0	0
Ascospore	27	13
Basidiospore	13	67
Bipolaris	0	0
Botrytis	0	0
Cercospora	0	0
Chaetoconis	0	0
Coelomycete	0	0
Curvularia	0	0
Epicoccum	0	0
Mitospore	0	0
Myrothecium	0	0
Nigrospora	0	0
Oidium	0	0
Paecilomyces	0	0
Peronospora	0	0
Pestilotiopsis	0	0
Pithomyces	0	0
Polythrincium	0	0
Pyricularia	0	0
Smut, Periconia, and Myxomycete-like	0	0
Spegazzinia	0	0
Stemphylium	0	0
Torula	0	0
Unidentified Spore	0	0
Urediniospores	0	0
Zygothiala	0	0
Total	240	173

# Particulates

Non-Fungal Particulate	Particles Found per m <sup>3</sup>	
	Offices	Outdoor
Hypha	0	0
Pollen	0	0
Skin Fragment Human	760	187
Skin Fragment Animal	120	27
Carbon Dust	3053	2147
Soil	1027	920
Starch	40	80
Fiber	93	93
Total Particulate < 2.5 µm	2933	22587
Total Particulate 2.5 - 10 µm	11627	7187
Total Particulate > 10 µm	6640	2800

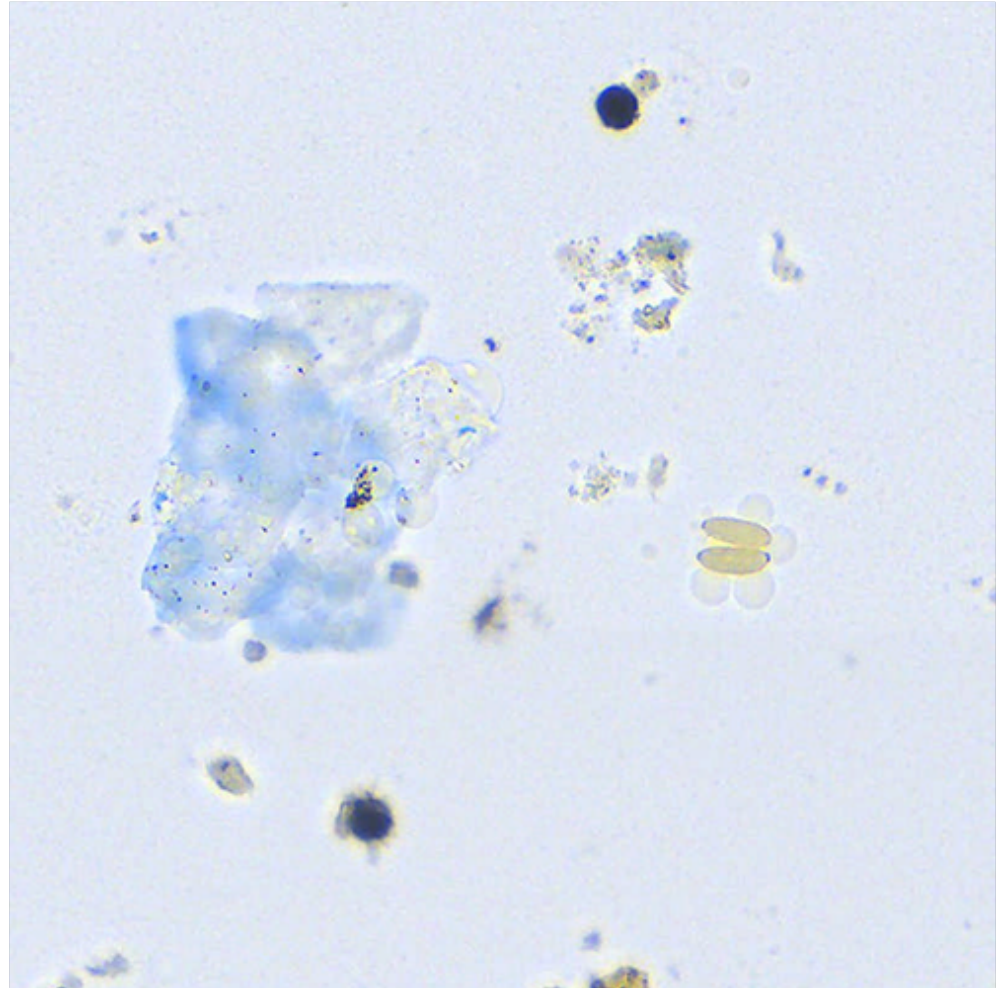
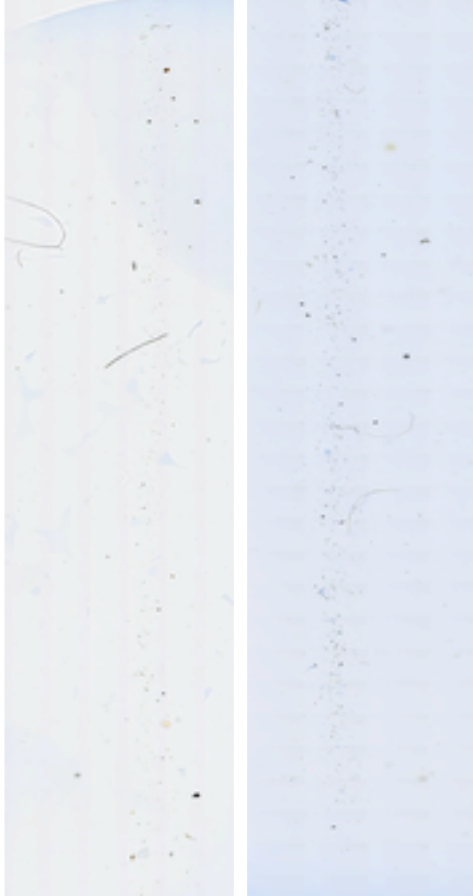
# Offices

Trace 4x

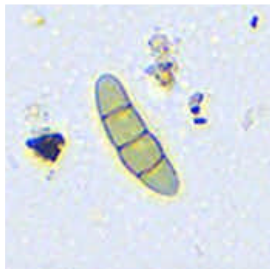
30x Zoomed

Outside

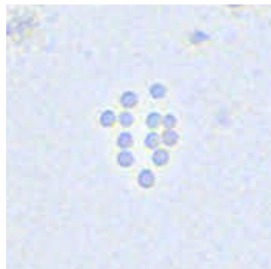
Inside



## Notable Objects



Ascospore



Asp/Pen String



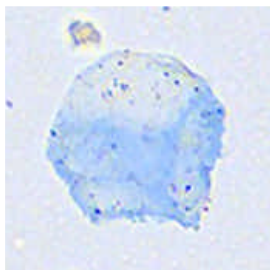
Aspergillus / Penicillium



Basidiospore



Cladosporium



Skin Fragment Human



## The world leader in analyzing environmental samples using cutting edge AI algorithms.

Our deep learning AI works to help specialists classify and count the types of mold spores and particulate matter in the air in your home.

This makes our analyses more consistent and thorough than the current standards in traditional environmental laboratories.

Sporecyte is also able to capture images from the air in your home, allowing you to actually see what is in the air you're breathing!

# A FEW THINGS TO KNOW ABOUT MOLD



We spend more time in our homes with our families today than ever before: playing, working, and living our day-to-day lives. Mold and indoor air quality have become critical factors to our home, health, and well-being.



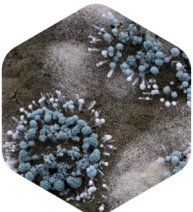
The buildings we live and work in are not completely airtight. Some mold in the outside air enters our homes through doors, windows, heating and cooling systems, and even very small openings we can't see. Don't worry, though; these small amounts of mold are unavoidable and completely normal.



Mold can be found all over our day-to-day environment, both outdoors and indoors. The term "mold" refers to a special group of fungi that grows in filaments and produces reproductive structures called spores.



Mold becomes an issue indoors when spores land on surfaces that enable them to grow. The main factor for mold growth indoors is almost always moisture.



Naturally-occurring mold found outdoors plays a key role in nature, breaking down dead plants, leaves, soil, and much more. Mold is all around us, as natural forces such as rain and wind spread them throughout the outside air.

Most surfaces in our home have adequate nutrients and the correct temperature but lack the required moisture for mold to grow. Without moisture, mold can't grow.

When building materials get damp or humidity goes unchecked for too long, mold growth can begin to develop indoors.

The EPA has not established regulations or standards for airborne or surface mold concentrations. There are also no EPA regulations or standards for evaluating health effects due to airborne mold exposure. For information about mold please go to [www.epa.gov/mold](http://www.epa.gov/mold).

All samples were received in acceptable condition unless noted in the comments in the report. All results within the report relate only to the samples submitted for analysis. Test Results apply to the samples as received by the laboratory. If information provided by the client may affect the validity of the test report, the information will be noted in the report. This test report relates only to the samples reported herein, and may not be reproduced, except in full, without the written approval of Sporecyte.

Sporecyte / Techcyte ("the Company") shall have no liability to the client or the client's customer with respect to decisions or recommendations made or actions or courses of conduct implemented by either the client or the client's customer as a result of or based on the Test Results.

The company shall bear no responsibility for sample collection activities or limitations of the selected analytical methodologies. In no event shall the Company be liable to the client with respect to the Test Results for damages or lost profits or revenues to the fullest extent such liability may be disclaimed by law, even if the Company has been advised of the possibility of such damages, lost profits, or lost revenues. In no event shall the Company's liability with respect to the Test Results exceed the amount paid to the Company by the client therefore.

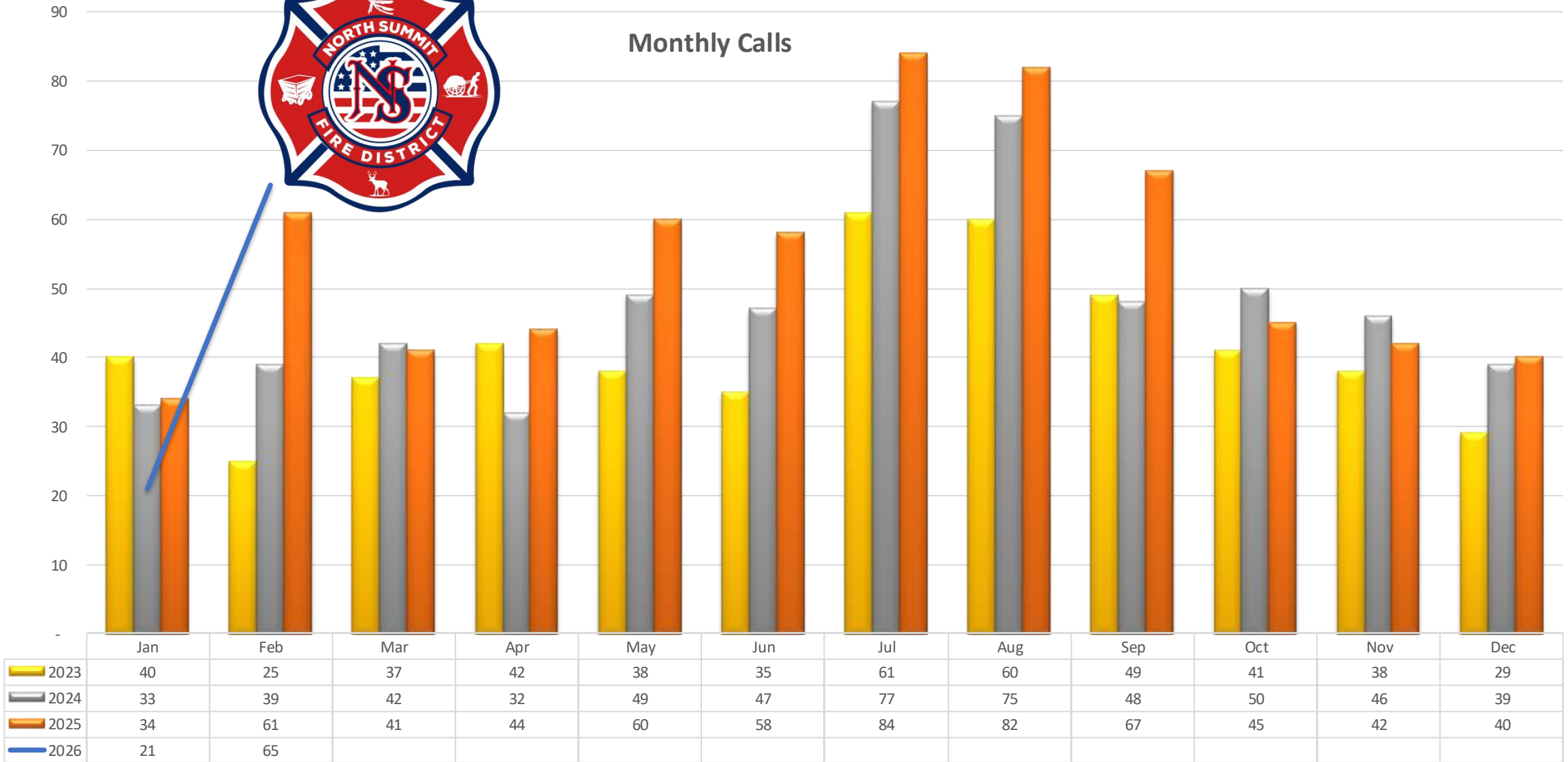


# Monthly Statistics

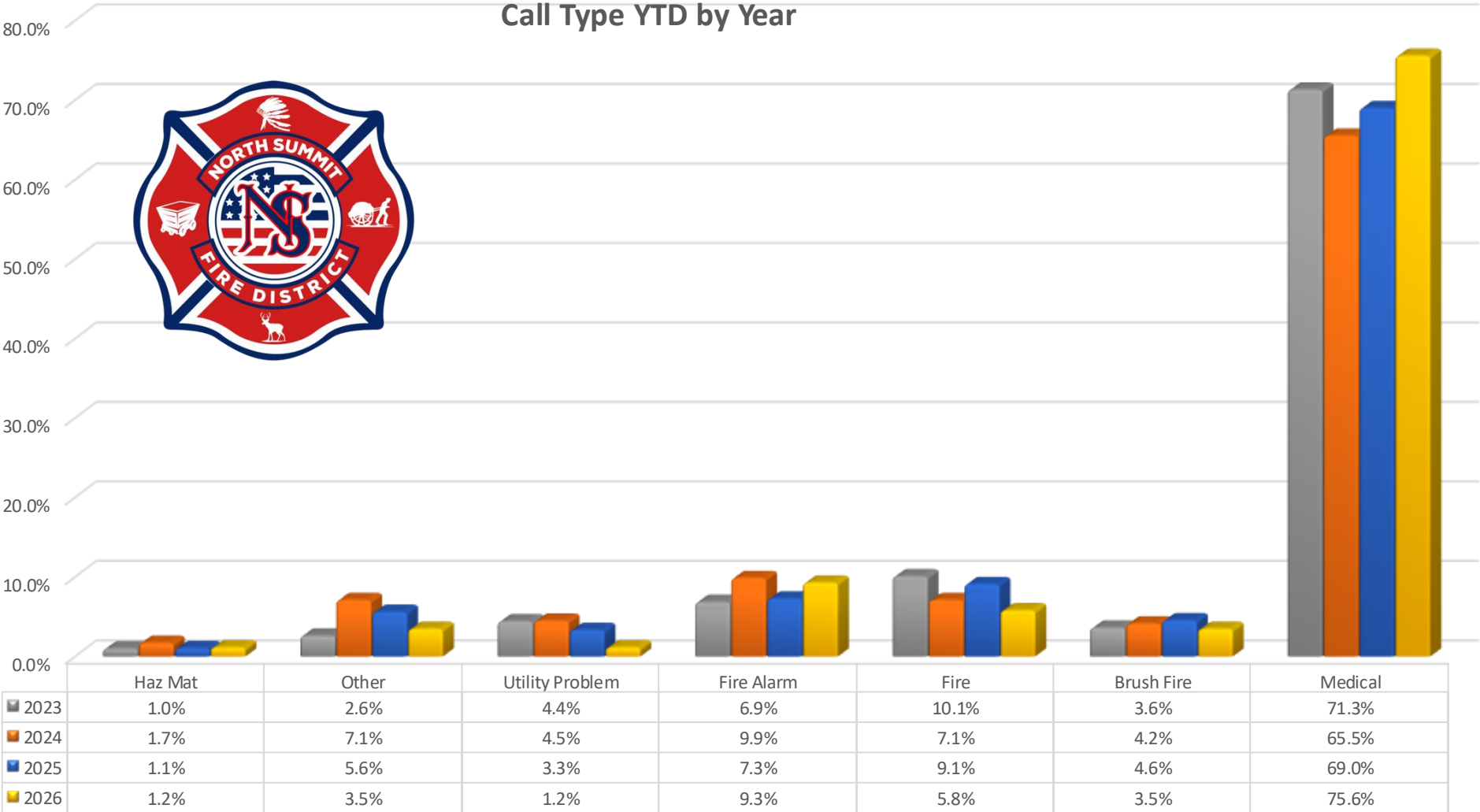
## January - February 2026

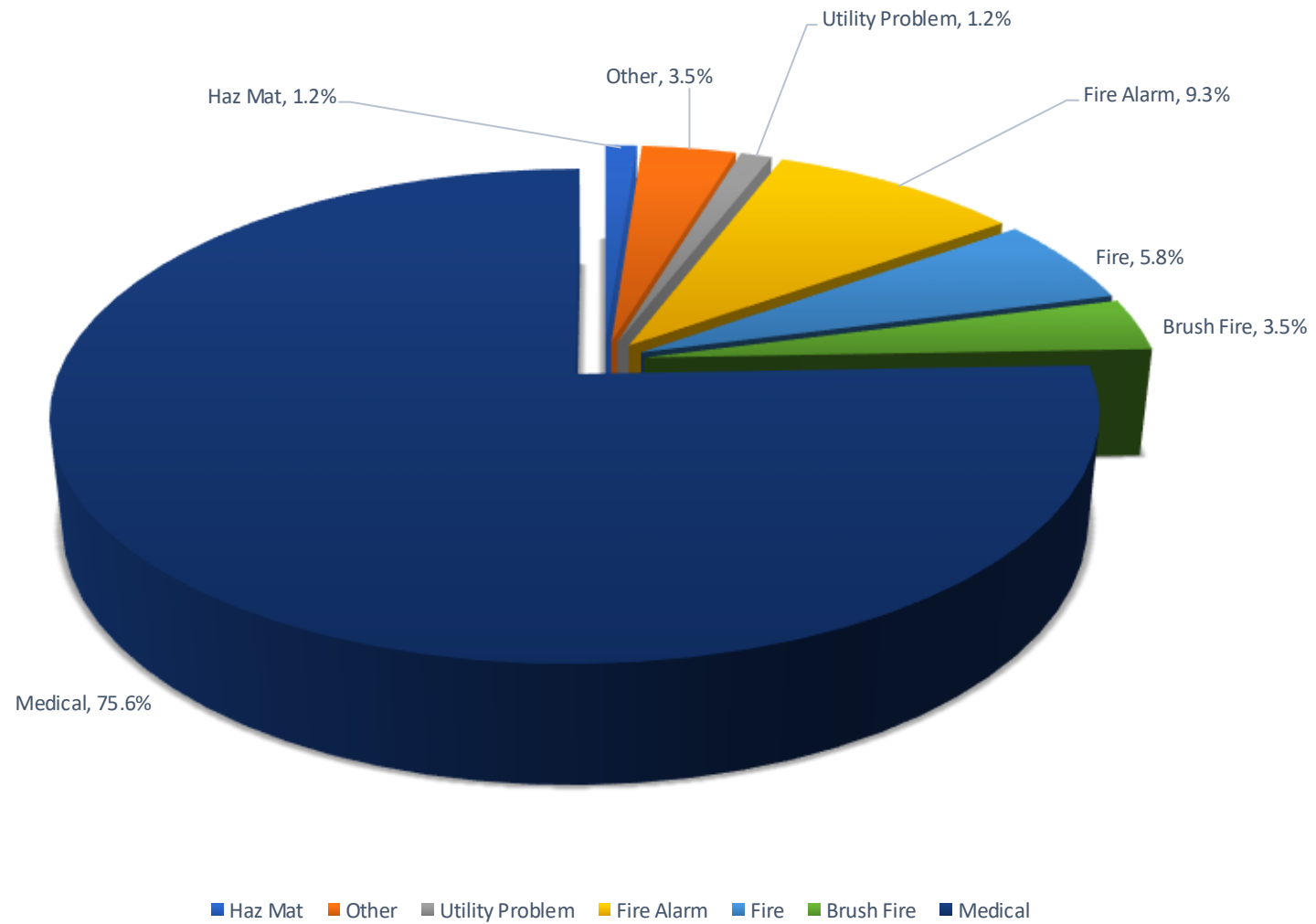


### Monthly Calls



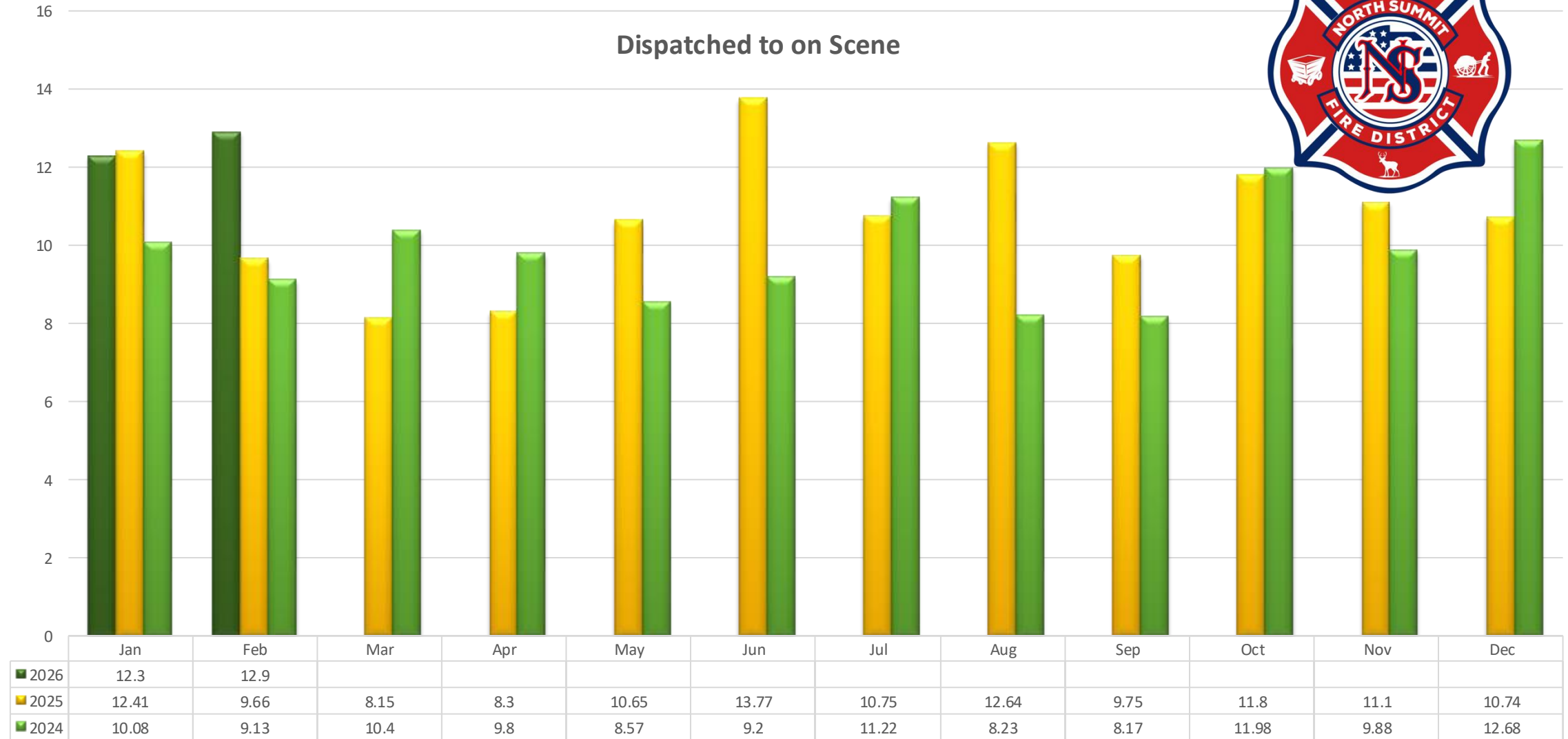
Call Type YTD by Year





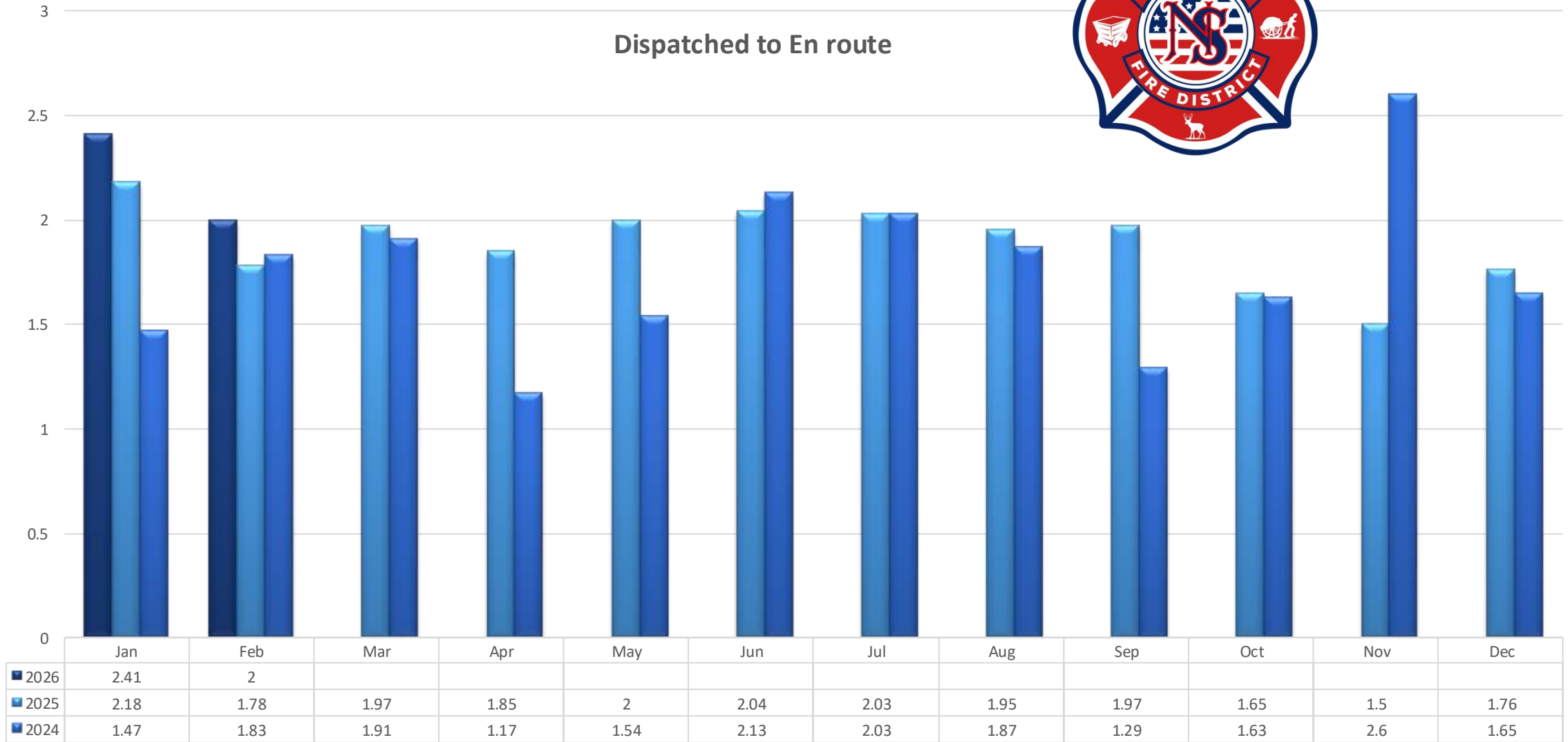


### Dispatched to on Scene





### Dispatched to En route





Benjamin L. Nielson  
*Fire Chief*

Tyler J Rowser  
*Administrative Battalion Chief*

Tyler D. Leavitt  
*Deputy Fire Marshal*

## STAFF REPORT

**To:** Administrative Control Board  
**From:** Battalion Chief Tyler Rowser  
**Date:** March 12, 2026  
**Subject:** 2025 Budget vs. Actual Financial Report (Unaudited)  
**Action Requested:** Review

### Background

The District has completed the **Budget vs. Actual financial report for the fiscal year ending December 31, 2025**. This report compares the **amended 2025 budget** to the District's actual revenues and expenditures recorded during the fiscal year.

This report is **unaudited** and represents preliminary financial results for 2025. Final numbers will be confirmed through the District's annual independent financial audit.

The purpose of this report is to provide the Administrative Control Board with a summary of the District's financial performance and identify any notable variances between the amended budget and actual financial activity.

### Revenue Summary

Total District revenue for 2025 exceeded the amended budget.

- **Total Actual Revenue:** \$5,049,068.76
- **Total Budgeted Revenue:** \$4,330,925.00
- **Revenue Above Budget:** \$718,143.76 (116.58% of budget)

Key revenue highlights include:

- **Property Tax Revenue:** \$2,396,384.55, approximately **\$201,902 above budget**.

North Summit Fire District  
PO Box 187 | 90 E. Center Street  
Coalville, Utah 84017  
435-336-2221 | Emergency 9-1-1  
[www.NorthSummitFireUT.gov](http://www.NorthSummitFireUT.gov)

- **Ambulance Transport Revenue:** \$234,760.98, approximately **\$14,760 above budget.**
- **Fee in Lieu Revenue:** \$134,440.80, approximately **\$14,440 above budget.**
- **Impact Fees:** \$75,158.64, exceeding budget projections.

Several smaller revenue sources also performed above expectations, including interest earnings, equipment sales, and credit card cash-back revenue.

#### Operating Expense Summary

Total operating expenses were **below the amended budget.**

- **Total Operating Expenses:** \$3,675,093.83
- **Budgeted Operating Expenses:** \$4,095,310.00
- **Under Budget:** \$420,216.17 (89.74% of budget)

Operational expenses totaled **\$1,125,382.67**, approximately **\$174,927 below budget.**

Several operational categories finished under budget, including:

- Fleet Maintenance
- Building and Grounds Maintenance
- Training Expenses
- Utilities
- Legal Services

**Payroll expenses** totaled **\$2,549,711.16**, approximately **\$245,288 below budget.**

Payroll costs include salaries, payroll processing, and fringe benefits.

#### Capital Expenditures

Total capital expenditures were also below the adopted capital budget.

- **Actual Capital Spending:** \$356,741.45
- **Budgeted Capital Spending:** \$381,500.00
- **Under Budget:** \$24,758.55

Major capital expenditures included:

- Administrative office improvements
- Station 22 dorm addition
- Station 23 dorm addition
- Water rescue equipment
- Fleet units 2502 and 2503

# Budget vs. Actuals 2025

January-December, 2025

Distribution account	2025				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
<b>Income</b>								
10003 Operating Fund Deposit								
1007 Cost Recovery	81,370.98	85,000.00	-3,629.02	95.73 %	81,370.98	85,000.00	-3,629.02	95.73 %
1009 Grants	57,518.00	57,518.00	0.00	100.0 %	57,518.00	57,518.00	0.00	100.0 %
1010 Equipment Sales	3,244.00	2,900.00	344.00	111.86 %	3,244.00	2,900.00	344.00	111.86 %
1013 Visa Card Cash Back	666.00	520.00	146.00	128.08 %	666.00	520.00	146.00	128.08 %
1016.5 Fee in Lieu	134,440.80	120,000.00	14,440.80	112.03 %	134,440.80	120,000.00	14,440.80	112.03 %
1016 Property Taxes	<b>2,396,384.55</b>	<b>2,194,482.00</b>	<b>201,902.55</b>	<b>109.2 %</b>	<b>\$2,396,384.55</b>	<b>\$2,194,482.00</b>	<b>\$201,902.55</b>	<b>109.2 %</b>
1019 Inspection Fee	15,670.71	20,000.00	-4,329.29	78.35 %	15,670.71	20,000.00	-4,329.29	78.35 %
1020 Interest	<b>78,000.05</b>	<b>75,000.00</b>	<b>3,000.05</b>	<b>104.0 %</b>	<b>\$78,000.05</b>	<b>\$75,000.00</b>	<b>\$3,000.05</b>	<b>104.0 %</b>
1022 County EMS ILA	1,000,000.00	1,000,000.00	0.00	100.0 %	1,000,000.00	1,000,000.00	0.00	100.0 %
1025 Impact Fees	75,158.64	70,000.00	5,158.64	107.37 %	75,158.64	70,000.00	5,158.64	107.37 %
1026 Ambulance Transport Revenue	234,760.98	220,000.00	14,760.98	106.71 %	234,760.98	220,000.00	14,760.98	106.71 %
1027 Fund Balance from year Prior	485,504.87	485,505.00	-0.13	100.0 %	485,504.87	485,505.00	-0.13	100.0 %
<b>Total for 10003 Operating Fund Deposit</b>	<b>4,562,719.58</b>	<b>4,330,925.00</b>	<b>231,794.58</b>	<b>105.35 %</b>	<b>\$4,562,719.58</b>	<b>\$4,330,925.00</b>	<b>\$231,794.58</b>	<b>105.35 %</b>
10004 Capital Fund Deposit	<b>486,349.18</b>		<b>486,349.18</b>		<b>\$486,349.18</b>		<b>\$486,349.18</b>	
<b>Total for Income</b>	<b>5,049,068.76</b>	<b>4,330,925.00</b>	<b>718,143.76</b>	<b>116.58 %</b>	<b>\$5,049,068.76</b>	<b>\$4,330,925.00</b>	<b>\$718,143.76</b>	<b>116.58 %</b>
<b>Cost of Goods Sold</b>								
<b>Gross Profit</b>	<b>5,049,068.76</b>	<b>4,330,925.00</b>	<b>718,143.76</b>	<b>116.58 %</b>	<b>\$5,049,068.76</b>	<b>\$4,330,925.00</b>	<b>\$718,143.76</b>	<b>116.58 %</b>
<b>Expenses</b>								
6500 Operations	0.00		0.00		\$0.00		\$0.00	
6501 Insurance	<b>82,367.36</b>	<b>83,000.00</b>	<b>-632.64</b>	<b>99.24 %</b>	<b>\$82,367.36</b>	<b>\$83,000.00</b>	<b>-\$632.64</b>	<b>99.24 %</b>

## Budget vs. Actuals 2025

January-December, 2025

Distribution account	2025				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
6502 Accounting other.	17,698.02	19,000.00	-1,301.98	93.15 %	17,698.02	19,000.00	-1,301.98	93.15 %
6505 Contract Services	<b>57,605.12</b>	<b>60,000.00</b>	<b>-2,394.88</b>	<b>96.01 %</b>	<b>\$57,605.12</b>	<b>\$60,000.00</b>	<b>-\$2,394.88</b>	<b>96.01 %</b>
6506 Background Checks	1,484.80	3,000.00	-1,515.20	49.49 %	1,484.80	3,000.00	-1,515.20	49.49 %
6509 Utilities	<b>34,439.26</b>	<b>40,000.00</b>	<b>-5,560.74</b>	<b>86.1 %</b>	<b>\$34,439.26</b>	<b>\$40,000.00</b>	<b>-\$5,560.74</b>	<b>86.1 %</b>
6510 Building and Grounds	<b>77,339.07</b>	<b>100,000.00</b>	<b>-22,660.93</b>	<b>77.34 %</b>	<b>\$77,339.07</b>	<b>\$100,000.00</b>	<b>-\$22,660.93</b>	<b>77.34 %</b>
6511 Fuel	31,819.68	35,000.00	-3,180.32	90.91 %	31,819.68	35,000.00	-3,180.32	90.91 %

# Budget vs. Actuals 2025

January-December, 2025

Distribution account	2025				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
6512 Fleet Maintenance	52,781.15	100,000.00	-47,218.85	52.78 %	52,781.15	100,000.00	-47,218.85	52.78 %
6513 PPE / Equipment / Uniforms	70,755.86	70,000.00	755.86	101.08 %	70,755.86	70,000.00	755.86	101.08 %
6515 Minor Equipment	38,393.56	40,000.00	-1,606.44	95.98 %	38,393.56	40,000.00	-1,606.44	95.98 %
6516 Training Expenses	10,242.89	15,000.00	-4,757.11	68.29 %	10,242.89	15,000.00	-4,757.11	68.29 %
6517 Employee Food and other	8,386.78	10,000.00	-1,613.22	83.87 %	8,386.78	10,000.00	-1,613.22	83.87 %
6518 Office Supplies	8,417.88	10,000.00	-1,582.12	84.18 %	8,417.88	10,000.00	-1,582.12	84.18 %
6519 Subscriptions/Memberships/Publi	35,033.38	40,000.00	-4,966.62	87.58 %	35,033.38	40,000.00	-4,966.62	87.58 %
6521 Transfer to Capital	485,504.87	485,505.00	-0.13	100.0 %	485,504.87	485,505.00	-0.13	100.0 %
6522 Community Relations/Outreach	11,672.70	13,000.00	-1,327.30	89.79 %	11,672.70	13,000.00	-1,327.30	89.79 %
6524 EMS Supplies	19,135.79	18,000.00	1,135.79	106.31 %	19,135.79	18,000.00	1,135.79	106.31 %
6525 Grants								
G24.01 2024 Mental Heath Grant (DPS)	21,286.50	21,287.00	-0.50	100.0 %	21,286.50	21,287.00	-0.50	100.0 %
G24.04 2025 Per Capita Grant	1,629.00	1,629.00	0.00	100.0 %	1,629.00	1,629.00	0.00	100.0 %
G25.01 FY 2026 Per Capita Grant	3,889.00	3,889.00	0.00	100.0 %	3,889.00	3,889.00	0.00	100.0 %
G25.02 FY 26 EMS Competitive Grant	52,000.00	52,000.00	0.00	100.0 %	52,000.00	52,000.00	0.00	100.0 %
<b>Total for 6525 Grants</b>	<b>78,804.50</b>	<b>78,805.00</b>	<b>-0.50</b>	<b>100.0 %</b>	<b>\$78,804.50</b>	<b>\$78,805.00</b>	<b>-\$0.50</b>	<b>100.0 %</b>
6526 Legal	3,500.00	10,000.00	-6,500.00	35.0 %	3,500.00	10,000.00	-6,500.00	35.0 %
6523 Transfer to Impact Fees		70,000.00	-70,000.00	0.0 %		70,000.00	-70,000.00	0.0 %
<b>Total for 6500 Operations</b>	<b>1,125,382.67</b>	<b>1,300,310.00</b>	<b>-174,927.33</b>	<b>86.55 %</b>	<b>\$1,125,382.67</b>	<b>\$1,300,310.00</b>	<b>-\$174,927.33</b>	<b>86.55 %</b>
6600 Payroll Expenses	27.00		27.00		\$27.00		\$27.00	
6601 Salaries	1,708,600.48	1,900,000.00	-191,399.52	89.93 %	\$1,708,600.48	\$1,900,000.00	-\$191,399.52	89.93 %
6613 Payroll Processing Fee	8,503.51	15,000.00	-6,496.49	56.69 %	8,503.51	15,000.00	-6,496.49	56.69 %

## Budget vs. Actuals 2025

January-December, 2025

Distribution account	2025				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
6621 Fringe Benefits	832,580.17	880,000.00	-47,419.83	94.61 %	\$832,580.17	\$880,000.00	-\$47,419.83	94.61 %
<b>Total for 6600 Payroll Expenses</b>	<b>2,549,711.16</b>	<b>2,795,000.00</b>	<b>-245,288.84</b>	<b>91.22 %</b>	<b>\$2,549,711.16</b>	<b>\$2,795,000.00</b>	<b>-\$245,288.84</b>	<b>91.22 %</b>
<b>Total for Expenses</b>	<b>3,675,093.83</b>	<b>4,095,310.00</b>	<b>-420,216.17</b>	<b>89.74 %</b>	<b>\$3,675,093.83</b>	<b>\$4,095,310.00</b>	<b>-\$420,216.17</b>	<b>89.74 %</b>
<b>Net Operating Income</b>	<b>1,373,974.93</b>	<b>235,615.00</b>	<b>1,138,359.93</b>	<b>583.14 %</b>	<b>\$1,373,974.93</b>	<b>\$235,615.00</b>	<b>\$1,138,359.93</b>	<b>583.14 %</b>
<b>Other Income</b>								
11000.5 Deferred Revenue - Ambulance Bi	41,936.32		41,936.32		41,936.32		41,936.32	
<b>Total for Other Income</b>	<b>41,936.32</b>		<b>41,936.32</b>		<b>\$41,936.32</b>		<b>\$41,936.32</b>	

## Budget vs. Actuals 2025

January-December, 2025

Distribution account	2025				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
<b>Other Expenses</b>								
7500 Capital Purchase								
25.01 Admin Office	226,409.24	235,000.00	-8,590.76	96.34 %	226,409.24	235,000.00	-8,590.76	96.34 %
25.02 Sta 22 Dorm Addition	10,750.00	10,750.00	0.00	100.0 %	10,750.00	10,750.00	0.00	100.0 %
25.03 Sta 23 Dorm Addition	10,750.00	10,750.00	0.00	100.0 %	10,750.00	10,750.00	0.00	100.0 %
25.04 Water Rescue	53,832.21	70,000.00	-16,167.79	76.9 %	53,832.21	70,000.00	-16,167.79	76.9 %
25.05 Unit 2502	50,000.00	50,000.00	0.00	100.0 %	50,000.00	50,000.00	0.00	100.0 %
25.06 Unit 2503	5,000.00	5,000.00	0.00	100.0 %	5,000.00	5,000.00	0.00	100.0 %
<b>Total for 7500 Capital Purchase</b>	<b>356,741.45</b>	<b>381,500.00</b>	<b>-24,758.55</b>	<b>93.51 %</b>	<b>\$356,741.45</b>	<b>\$381,500.00</b>	<b>-\$24,758.55</b>	<b>93.51 %</b>
<b>Total for Other Expenses</b>	<b>356,741.45</b>	<b>381,500.00</b>	<b>-24,758.55</b>	<b>93.51 %</b>	<b>\$356,741.45</b>	<b>\$381,500.00</b>	<b>-\$24,758.55</b>	<b>93.51 %</b>
<b>Net Other Income</b>	<b>-314,805.13</b>	<b>-381,500.00</b>	<b>66,694.87</b>	<b>82.52 %</b>	<b>-\$314,805.13</b>	<b>-\$381,500.00</b>	<b>\$66,694.87</b>	<b>82.52 %</b>
<b>Net Income</b>	<b>1,059,169.80</b>	<b>-145,885.00</b>	<b>1,205,054.80</b>	<b>-726.03 %</b>	<b>\$1,059,169.80</b>	<b>-\$145,885.00</b>	<b>\$1,205,054.80</b>	<b>-726.03 %</b>



Benjamin L. Nielson  
*Fire Chief*

Tyler J Rowser  
*Administrative Battalion Chief*

Tyler D. Leavitt  
*Deputy Fire Marshal*

## STAFF REPORT

**To:** Administrative Control Board  
**From:** Battalion Chief Tyler Rowser  
**Date:** March 12, 2026  
**Subject:** 2026 Fraud Risk Assessment  
**Action Requested:** Review and Acceptance

### Background

The Utah State Auditor recommends that local governments periodically conduct a **Fraud Risk Assessment** to evaluate the effectiveness of internal controls designed to prevent fraud, waste, abuse, and noncompliance. The assessment framework is based on internal control principles developed by the **Committee of Sponsoring Organizations (COSO)** and the **Government Accountability Office (GAO)**, which emphasize strong governance practices such as ethical leadership, risk assessment, monitoring, and internal control activities.

### 2026 Fraud Risk Assessment

The purpose of this assessment is to help local governments identify areas where internal controls may be improved and to reduce the risk of undetected financial misconduct.

### Assessment Overview

The North Summit Fire Service District completed the Fraud Risk Assessment for the **fiscal year ending December 31, 2025**, using the questionnaire provided by the Utah State Auditor's Office. The assessment evaluates internal control practices in several areas including:

- Separation of financial duties
- Adoption of key governance policies
- Financial expertise within management
- Ethical conduct standards
- Board member training

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- Fraud reporting mechanisms
- Internal audit practices
- Audit committee oversight

The assessment assigns point values to each recommended internal control measure to determine the organization's relative risk level.

### Assessment Results

The North Summit Fire Service District received a **score of 260 out of 395 possible points**, which places the District within the **“High Risk” range** under the State Auditor's scoring model.

The assessment confirms that the District has implemented several important internal control measures, including:

- Adequate separation of duties within financial processes
- Governing body adopted policies related to procurement, ethics, reporting fraud and abuse, travel, purchasing cards, IT security, and other operational areas
- Board member participation in required State Auditor training
- A management team member with accounting education or training

### 2026 Fraud Risk Assessment

However, the assessment also identified areas where additional controls or governance practices could further strengthen the District's internal control framework.

### Opportunities for Improvement

The assessment indicates potential improvement opportunities in areas such as:

- Establishing a formal **fraud reporting hotline**
- Developing a formal **internal audit function**
- Creating a formal **audit committee** to provide additional financial oversight

These measures are recommended by the State Auditor as effective tools for strengthening accountability and reducing the risk of fraud or financial mismanagement in local governments.

## Next Steps

District administration will review the results of the assessment and evaluate potential improvements to the District's internal control framework. Implementation of additional measures will be considered as part of ongoing governance and financial oversight improvements.

## Staff Recommendation

Staff recommends that the Administrative Control Board **review and accept the 2026 Fraud Risk Assessment** and consider the recommended measures identified by the Utah State Auditor's Office to further strengthen the District's internal control environment.



## Fraud Risk Assessment

### Background

The Office of the State Auditor (Office) regularly receives complaints of fraud or abuse by local government officials. The Office is also aware of internal investigations performed by local governments of their own officials and employees. Some of these situations receive significant media coverage, while others are resolved with less publicity. In either case, the level of concern by the public and local and state officials is significant. Many have asked the Office for more direction on how to prevent such occurrences in the future. The program outlined in this guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes. This assessment is a starting point, it is the hope of the Office that local governments will add to and adapt this form to improve how they manage their internal controls and the risk of fraud, waste and abuse.

### Internal Controls as a Discipline

Professional literature, as well as our own experience, indicates that the solution to the reduction of fraud risk lies in effective internal controls. Internal controls are the policies, practices, and processes that ensure the operations of an organization are performed effectively and efficiently. Internal Controls are also intended to deter or prevent the misuse of public funds. Since internal controls require time and resources, entities should seek to reduce risk to an acceptable level, not eliminate risk altogether. In other words, a lock should never cost more than the item it is intended to protect.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is a group of organizations dedicated to providing frameworks and guidance on risk management, internal control, and fraud deterrence. COSO publishes a document “Internal Control – Integrated Framework” (the COSO Framework). The COSO Framework is noted as the gold standard for designing and implementing an entity-wide internal control program for all organizations including governments. The Government Accountability Office (GAO) publishes its own guidance for proper internal controls in government entities known as the Green Book. The Green Book follows the COSO Framework, but adds some specific context that is unique to the government environment. We used both of these publications as resources for this project.

The COSO Framework includes five principles:

- Tone at the Top
- Risk Assessment
- Control Activities
- Communication

- Monitoring

Incorporating these five principles into an organization is a recommended but complex endeavor. Most accountants and auditors have been trained on these principles, but full implementation requires additional training and a commitment throughout the organization to be effective. We recommend every organization with the resources use COSO, GAO, GFOA, or any other reputable source as an aid to implementing a comprehensive internal control program.

Due to the expense, most local governments in Utah lack the resources necessary to completely implement the COSO Framework. Our goal is to take the concepts of the COSO Framework and boil them down to specific measures that every local government can incorporate at minimal cost. If properly implemented, we believe these measures will reduce the risk of undetected fraud, abuse, and noncompliance. We have also developed a risk assessment model that provides a basic evaluation of an entity's fraud risk, based upon required separation of duties and our recommended measures.

## Recommended Measures

### 1. Separate Duties over Cash Accounts (Crucial)

Widely recognized as a crucial internal control, separation of duties includes separating the powers of the treasurer and clerk (the person who performs the accounting function, regardless of title), as required by state law. If the roles and responsibilities of treasurer and clerk are *not* 1) separate, 2) independent, and 3) monitored by the governing board, the risk of financial fraud and abuse increases.

In general, the treasurer is responsible for the collection and custody of funds while the clerk validates payment requests, ensures compliance with policy and budgetary restrictions, prepares checks, and records all financial transactions. In situations where proper separation of duties are not maintained, mitigating controls must be implemented. Because of the extreme importance of this control, we have developed a separate questionnaire (see attached) to help determine if basic separation of duties or mitigating controls are in place.

### 2. Require a Commitment of Ethical Behavior

#### **Purpose**

A critical, fundamental, and far-reaching problem facing government today is the lack of public trust and confidence. Government officials are expected to perform their government duties without using their position for personal benefit. A written statement on ethical behavior will provide clarity and serve as a physical reminder of the aspirations of the organization.

#### **Overview**

Maintaining an ethical environment requires setting an example and communicating proper expectations at every level of the organization. Training and re-enforcement of

ethical standards must be continuous and applicable. Expectations must point to the highest standards and not excuse bad behavior by anyone for any reason.

## Implementation

We recommend the entity set clear expectations and exercise consistent enforcement. We recommend instilling a culture rewarding high ethical standards, rather than rewarding cutting corners or engaging in questionable or self-serving behavior. We recommend that every entity have a written policy and strong practices that address a standard of ethical behavior, including prohibited activities, required disclosures, and clear directions on how and to whom disclosures should be submitted and reviewed. We also recommend that the entity require elected or appointed officials and employees to annually commit in writing to abide by the entity's standards of ethical behavior. This practice will provide an opportunity to review the policy and identify any potential or actual conflicts of interest. Requiring periodic confirmation will deter individuals from acting unethically and identify issues before they become problematic.

### 3. Adopt and Put Into Practice Written Policies

#### Overview

The governing body should evaluate policies to make sure they establish proper oversight and direct the organization toward the desired outcomes. The following are key policies along with certain elements that we have identified that are either required by law or best practices to improve the internal control system. As a matter of practical implementation, template policies that contain these elements are available on the Office's website at [resources.auditor.utah.gov](https://resources.auditor.utah.gov).

#### a. Conflict of Interest

1. Specifies who is required to declare conflicts.
2. States that if a new conflict arises during course of business it must be reported.
3. Requires each public official/employee to complete a disclosure form on an at least an annual basis.
4. Identifies the individual/position responsible to gather disclosure forms.
5. Disclosure forms provide the user a way to disclose conflicts or indicate that they have no conflicts.
6. Disclosure forms must list the name and position of the public official/employee.
7. Disclosure forms must list the name of the business entity and ownership interest or position for a business regulated by the entity for which there is a conflict.
8. Disclosure forms must list the name of the business entity and ownership interest or position for businesses doing business with the entity.
9. Disclosure forms must list any investments that may create a conflict with the entity.
10. The disclosure shall be made in a sworn statement filed with the entity's governing body.

b. Procurement

Seek the best value for the entity and promote a competitive purchasing process.

1. Specifies a small item threshold allowing employee or department discretion.
2. Specifies documentation required for each level of purchasing (e.g. small purchases, medium purchases and purchases requiring competitive bid).
3. Specifies purchasing procedures (e.g. advertising methods and time frames, rejection of bids, appeals) for items requiring competitive bid.
4. Lists exemptions and documentation needed for not following regular bidding requirements (e.g. sole source provider, emergency purchases etc.).
5. Addresses improper or illegal conduct:
  - a) Prohibits dividing a procurement to avoid following policy (Utah Code 63G-6a-2404.3)
  - b) Prohibits kickbacks (Utah Code 63G-6a-2404)
  - c) Requires disclosure of conflicts of interest (Utah Code 63G-6a-2406)
  - d) Prohibits cost-plus-a-percentage-of-cost contracts (Utah Code 63G-6a-1205)
  - e) Lists other specific activities that are not allowed (Utah Code 67-16 applies to the state and all political subdivisions)
6. Designates a purchasing agent, specify who may sign contracts including requirement for contracts that must go before the governing body.
7. Has an ethics provision and/or reference Utah Code 67-16.
8. Documents consequences of violating the policy (e.g. formal reprimand, suspension, termination or criminal prosecution).

c. Ethical Behavior

1. Prohibits participation in decisions or actions in which the employee or official has real or reasonably perceived conflict (see conflict of interest policy).
2. Prohibits use of authority for personal gain or that of close friends, family, or business associates.
3. Prohibits receiving gifts, loans or bribes.
4. Requires confidentiality regarding any information not subject to GRAMA.
5. Prohibits violation of nepotism laws (Utah Code 52-3).
6. Prohibits misuse of public resources or property (Utah Code 76-8-4).
7. References the Utah Public Officer and Employee Ethics Act (Utah Code 67-16).
8. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination).

d. Reporting Fraud and Abuse

1. Requires the reporting of inappropriate actions or behavior.
2. Provides reporting structure, including alternatives if the employee's normal supervisor is involved.
3. Provides guidance on the type of actions and behaviors which must be reported.
4. Provides guidance on the information to be provided (e.g. names, dates, times, descriptions, effects) when reporting fraud or abuse.
5. Provides whistleblower protection or referrers to Utah Code 67-21-3.
6. Provides for the evaluation, investigation and possible consequences of the alleged action or behavior.

7. Provides for feedback to the employee reporting the action and the governing body.
- e. Travel
1. Establishes a process to authorize travel expenditures (i.e. preauthorization).
  2. Defines what constitutes allowable and unallowable travel and clearly establishes reasonable limits.
  3. Establishes a reporting structure with senior management reporting to the governing body.
  4. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, inability to travel).
  5. Requires adequate record keeping (documentation of time, place, business purpose, and authorization).
  6. Communicates the public nature of purchase records.
  7. Ensures enough information is gathered and communicated to maintain accountability and measure performance.
  8. Has a provision to comply with external reporting requirements (e.g. IRS, Utah Public Finance Website reporting).
- f. Credit/Purchasing Cards
1. Credit/purchase card issuance should be approved by governing body.
  2. Establishes procedures for independent review and reconciliation of each card.
  3. Establishes card holder accountability including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of card privileges).
  4. Establishes required practices to ensure the security of the card (e.g. signing, storing, and who can use the card).
  5. Establishes procedures for card use (e.g. documentation required, timelines, reconciliations, restrictions).
- g. Personal Use of Entity Assets
1. Establishes allowable uses, or disallows use, of entity assets and rates if applicable (e.g. making photocopies, use of heavy equipment).
  2. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds or loss of privileges).
- h. IT & Computer Security
1. Establishes allowable uses of information systems, computer equipment, and the internet.
  2. Discloses to the user that the entity has the right to monitor and limit the activities on entity IT systems.
  3. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of privileges).
- i. Cash Receipting and Deposit
1. Establishes a timeline for entering receipts into the accounting system.
  2. Establishes a timeline for depositing funds in the bank that complies with the Utah Money Management Act (3 days).

3. Establishes security measures for holding funds before deposit (e.g. safe, vault).
4. Establishes a receipting process for giving the customer documentation of the transaction and also provide sufficient information to understand the purpose of the transaction for management review or audit.
5. Establishes a procedure for entering credit card and ACH transactions into the accounting system.
6. Establishes a separation of duties between the person receiving payments and the person making deposits (smaller entities may require dual sign-off on deposits).
7. Establishes required documentation for voiding or altering a cash receipt, including that it be reviewed by someone that didn't make the correction.
8. Requires system-generated or sequentially-numbered receipts to allow for a review of completeness.
9. Requires cash deposits and receipts to be reconciled and/or reviewed by someone not receiving cash.

## 4. Hire and Train Qualified Staff

### **Purpose**

In order to ensure the effective and efficient delivery of government services, each entity should identify the knowledge, skills, and abilities (KSA) needed by its management and employees. In technical areas, KSA often align with formal credentials, such as a degree or license. Accounting is an area where degrees and professional designations usually indicate a level of proficiency.

### **Overview**

A licensed Certified Public Accountant (CPA) is the most common designation of a person who possesses the KSA needed to oversee the day-to-day financial operations of an entity. There are several other designations that may indicate similar KSA, such as Certified Government Financial Manager (CGFM), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), and Certified Public Finance Officer (CPFO). At a minimum, we recommend that every entity have someone with a bachelor's degree in accounting as part of its staff.

### **Implementation**

While not every local government entity needs a full-time CPA, every entity should utilize a qualified accountant to ensure that its finances are protected and accurately reported. Most accounting firms and professional bookkeeping services provide a variety of services on an as-needed basis. We recommend every local government evaluate the level of KSA possessed by its accounting staff and consider contracting with an accounting professional. The accounting professional could perform some or all of the accounting and ensure that the entity has effectively implemented internal controls and meets reporting requirements.

To aid local government entities in identifying and procuring the services of qualified accounting professionals, the Office maintains a qualified vendor list included on the Office's website at [resources.auditor.utah.gov](https://resources.auditor.utah.gov). The firms on this list have met the requirements set forth by the Office to provide bookkeeping, compliance reporting, or financial statement preparation for local governments.

## 5. Provide Effective Training

### Overview

Training is vital to any organization, especially governments, where services are essential to economic prosperity and basic human needs. Public officials and key employees need to possess at least a basic understanding of the legal requirements of their entity. We encourage entities to consider the KSA needed to support the services provided by their entity, then determine the appropriate level of training that is needed to maintain those KSA. The entity should provide resources to attend sufficient and appropriate training on an ongoing basis.

### Implementation

The Office provides comprehensive but basic training on financial topics for local government board members and finance officers. However, this training serves only as an introduction for those who are new or previously untrained in local government financial matters. We recommend board members and finance officers identify and participate in organizations that provide more advanced training. These organizations may be specific to the government type (e.g. counties, charter schools), a specific type of operation (e.g. sewer, water), or a specific job within the organization (e.g. treasurer, finance officer).

At a minimum, board members should view our online basic but comprehensive training every four years (see [training.auditor.utah.gov](https://training.auditor.utah.gov)). Also, at least one member of the finance team, preferably the chief finance officer, should have 40 hours of financial training each year. Financial training includes: auditing, accounting, budgeting, reporting, internal controls, fraud prevention and detection, software, and any other topic that is related to the management of finances.

## 6. Implement a Hotline

### Definition

A hotline is a means by which the public and employees can anonymously report concerns about improper behavior of an entity's officers or employees or concerning practices of the entity.

## Overview

Fraud losses are 50% smaller at organizations with hotlines than those without hotlines. According to the Association of Certified Fraud Examiners, 40% of reported instances of fraud are discovered through a tip. More than half of these tips were provided by an employee of the organization and 46% of fraud cases detected by tip were reported through a hotline.

## Implementation

An effective hotline can be implemented at virtually no cost and can be as simple as providing an email address or phone number. Hotline submissions should be sent directly to a person who has the resources and objectivity to evaluate the concern and investigate if warranted. All complaints and the results of investigations should be presented to the audit committee of the entity in a timely fashion.

Hotlines should be promoted and easy to access (most entities put a link to their hotline on the main page of their website). Every entity should have a written policy that includes the following:

1. Methods for receiving complaints (e.g. email, phone number).
2. A provision for anonymous complaints.
3. Sufficient direction to ensure complaints are given adequate treatment as follows:
  - a. An initial screening of complaints to be performed by an office not involved in the complaint (this could be accomplished by having it performed by more than one office if an independent internal audit function does not exist or it could be sent directly to the audit committee).
  - b. Audit committee:
    - i. Reviews available evidence.
    - ii. Determines if further investigation is merited. If so;
      - Sets the scope of audit
      - Sets a budget
      - Sets a timeline
      - Provides resources
  - c. Audit results are reported to the audit committee.
  - d. Audit committee approves findings and recommendations.
  - e. Audit committee ensures that findings and recommendations are addressed by the appropriate officers or employees.
  - f. Feedback provided to the complainant, if requested.

## 7. Implement an Internal Audit Function

### Definition

An internal audit function is an organizational initiative to monitor and analyze the entity's own operations in order to determine how well it conforms to a set of specific criteria, such as laws, policies, or best practices. Internal auditors are independent of the work they audit, but are very familiar with it so as to allow them to determine compliance with the requirements for that work.

## Overview

An internal audit may focus on financial operations, systems, processes, or compliance. As part of the internal audit plan, auditors try to find discrepancies between operational design and operational reality. Internal audits also help uncover evidence of fraud, waste, or abuse. If internal auditors find discrepancies or inappropriate activities, they document and report them to entity leadership who can prioritize and direct corrective action.

The frequency of internal audits will depend on the department or process being examined. Some types of operations may require daily audits for quality control, others may require only an annual audit of records.

Internal audit plans act as a pre-emptive step in maintaining operational efficiency and financial reliability, as well as safeguarding assets.

## Implementation

An internal audit function should be formalized by the adoption of an Internal Audit Charter which identifies who is responsible to oversee the internal audit function and who will perform the internal audits.

Those responsible for internal audits should adopt an audit plan which identifies what will be audited and when it will be audited. The audit plan should be reviewed regularly, usually once per year.

## Adaptation for small entities

Only the largest of our local governments can justify a full-time internal auditor. Most local governments can execute an effective internal audit program by contracting with an audit professional to work a few days a year. To eliminate added costs entirely, some entities may coordinate with peer entities and utilize each other's financial staff to act as internal auditors. Keep in mind, internal auditors need a solid understanding of audit principles and should use work programs that are designed to effectively identify violations of the laws or policies they are auditing.

## 8. Use an Audit Committee

### Purpose

An audit committee assists the governing body in its financial oversight responsibilities.

### Membership

We recommend that members of the audit committee are a subset of the governing body. An audit committee should have a financial expert who is not a member of management. This can be achieved by having a governing body member who is a financial expert, or acquiring the assistance of a volunteer or paid professional financial expert. Finance officers from other local governments should be considered when looking for a financial expert, as they are independent and have a working knowledge of government accounting issues.

## Functions

An audit committee must ensure the following:

1. Management develops and enforces systems that ensure the entity accomplishes its mission effectively and efficiently while complying with laws and regulations.
2. The internal audit function objectively assesses the effectiveness of management's internal control program.
3. Financial statement audits are performed by a qualified, independent accounting firm and issues identified during those audits are reviewed and resolved as appropriate.
4. Hotline complaints are investigated and findings are addressed by the governing body.

## Risk Score

We have developed a five-level assessment score that is intended to communicate the entity's risk of undetected fraud, abuse, or noncompliance. The levels are based upon points assigned to each of the recommended measures. Since some measures are more effective than others, the most effective measures are assigned the most points. As more measures are adopted the score improves. The higher the score, the lower the risk.

The scale and corresponding levels are as follows:

- Very Low
- Low
- Moderate
- High
- Very High

See the *Fraud Risk Assessment Questionnaire* (attached) for specific points assigned to each measure and how point totals correspond to the risk scale.



## Fraud Risk Assessment

### INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

# Fraud Risk Assessment

Continued

\*Total Points Earned: 260 /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?	X	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?		5
b. Procurement?	X	5
c. Ethical behavior?	X	5
d. Reporting fraud and abuse?	X	5
e. Travel?	X	5
f. Credit/Purchasing cards (where applicable)?	X	5
g. Personal use of entity assets?		5
h. IT and computer security?	X	5
i. Cash receipting and deposits?		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?	X	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?		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 ( <a href="http://training.auditor.utah.gov">training.auditor.utah.gov</a> ) within four years of term appointment/election date?	X	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?		20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?		20

\*Entity Name: North Summit Fire Service District

\*Completed for Fiscal Year Ending: 12/31/2025 \*Completion Date: 3/6/2026

\*CAO Name: Benjamin L. Nielson \*CFO Name: Tyler J Rowser

\*CAO Signature:  \*CFO Signature: 

\*Required

# Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?		X		
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".		X		
4. Are all the people who have access to blank checks different from those who are authorized signers?	X			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?		X		
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?		X		
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".		X		
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?		X		
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			

\* MC = Mitigating Control



## Basic Separation of Duties

Continued

**Instructions:** Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

### Definitions:

**Board Chair** is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

**Clerk** is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

**Chief Administrative Officer (CAO)** is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

**General Ledger** is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

**Mitigating Controls** are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

**Original Bank Statement** means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

**Treasurer** is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

# Accounts Payable

February 2026

Distribution account	Line description	Bill number	Vendor	Date	Amount
2400.9 Benefits Accrual	Employee Paid Benefit	0303457	Leagle Shield	02/01/2026	-136.60
2400.9 Benefits Accrual	DENTAL INSURANCE	26B 0106024700003	Corp	02/01/2026	-274.28
6505.3 Web Site Hosting	Streamline Flex Feb 1 - Mar 1, 2026	30A377B8-0035	Streamline	02/01/2026	392.00
Checks	County Criminal Records Search - Salt Lake, Utah - Court Access Fee	72549	Peopletrial	02/01/2026	1.50
Checks	Instant Driving Records - UT State Fee	72549	Peopletrial	02/01/2026	15.00
Checks	Package price for NORTH SUMMIT FIRE PACKAGE 1	72549	Peopletrial	02/01/2026	19.99
Checks	Occupational Health - Standard 10 Panel	72549	Peopletrial	02/01/2026	42.50
Checks	Instant Driving Records - UT - Search Fee	72549	Peopletrial	02/01/2026	5.00
6509.1 Telephone	Telephone Lines	6134956374	Verizon Wireless	02/01/2026	201.66
6509.2 Internet	DATA ONLY BUSINESS FIBER 100 ILEC	383100-02012026	All West Communications	02/01/2026	109.20
6509.2 Internet	DATA ONLY BUSINESS FIBER 100 ILEC	383100-02012026	All West Communications	02/01/2026	109.20
6509.2 Internet	DATA ONLY BUSINESS FIBER 100 ILEC	383100-02012026	All West Communications	02/01/2026	109.20
6509.2 Internet	STATIC IP (8)	383100-02012026	All West Communications	02/01/2026	30.00
6509.2 Internet	STATIC IP (8)	383100-02012026	All West Communications	02/01/2026	30.00
6509.2 Internet	STATIC IP (8)	383100-02012026	All West Communications	02/01/2026	30.00
6509.2 Internet	GIGAHUB	383100-02012026	All West Communications	02/01/2026	4.95
6509.2 Internet	Data	6134956374	Verizon Wireless	02/01/2026	892.21
6509.6 Water	INV #26-202723. --- Share, 1 @ \$1,050.00 = 1,050.00	26-202723	Wanship Mutual Water Co	02/01/2026	1,050.00
Relations/Outreach	Shipping	743945	Foremost Permotions	02/01/2026	125.91
6509.3 Email	Tyler Rowser - Emails		Google Workspace	02/01/2026	36.17
6509.5 Power	Power Service Station 23	26B 35643756-001 0	Rocky Mountain Power	02/02/2026	255.66
Grounds	ENRG AAA MAX BATTERI	02-594907	Summit Merc.	02/02/2026	6.39
6512 Fleet Maintenance	Tyler Rowser - Truck repair		Young Ford Ogden	02/02/2026	7,094.86
Subscriptions/Members	Tyler Rowser - Monthly ChatGPT Business subscription		OpenAI	02/02/2026	32.30
Subscriptions/Members hips/Publi	Tyler Rowser - Licensing Fee for UBEMS		Medical Services and Preparedness	02/02/2026	65.00
Subscriptions/Members	Tyler Leavitt - NFPA Subscription		Association	02/02/2026	129.99
6509.5 Power	Power Service Station 21 & Admin	26B 34582136-003 8	Rocky Mountain Power	02/03/2026	899.08
6511 Fuel	SET REFUND	F2607E00853	Fuel Network	02/03/2026	-77.36
6511 Fuel	UNLEADED PLUS	F2607E00853	Fuel Network	02/03/2026	113.10

6511 Fuel	UNLEADED SUPER	F2607E00853	Fuel Network	02/03/2026	417.44
6511 Fuel	UNLD SUPER BLND 10%	F2607E00853	Fuel Network	02/03/2026	60.28
6511 Fuel	UNLEADED	F2607E00853	Fuel Network	02/03/2026	619.07
6511 Fuel	DIESEL	F2607E00853	Fuel Network	02/03/2026	997.43
Transport Revenue	County EMS Payment made to US	County Ambo PMT	Summit County	02/04/2026	-50.00
6509.5 Power	Power Service Station 22	26B 35247276-001 1	Rocky Mountain Power	02/04/2026	114.28
6516 Training Expenses	ACLS provider	020426-	Park City Fire District	02/04/2026	100.00
6516 Training Expenses	PALS	020426-	Park City Fire District	02/04/2026	100.00
6516 Training Expenses	BLS provider	020426-	Park City Fire District	02/04/2026	60.00
6512 Fleet Maintenance	GEAR OIL SYNTHETIC 75W90 32 OZ/0,946L	99085149	Weller Recreation	02/05/2026	13.00
6512 Fleet Maintenance	FILTER-OIL	99085149	Weller Recreation	02/05/2026	13.77
6512 Fleet Maintenance	BATTERY	99085149	Weller Recreation	02/05/2026	219.99
6512 Fleet Maintenance	DIAG AND FUEL PUMP REPLACEMENT	99085149	Weller Recreation	02/05/2026	225.00
6512 Fleet Maintenance	CRIMP CLAMP	99085149	Weller Recreation	02/05/2026	3.09
6512 Fleet Maintenance	Labor - FULL SERVICE	99085149	Weller Recreation	02/05/2026	337.50
6512 Fleet Maintenance	FUEL PUMP	99085149	Weller Recreation	02/05/2026	340.99
6512 Fleet Maintenance	VL ANTI-FREEZE LONG LIFE	99085149	Weller Recreation	02/05/2026	4.00
6512 Fleet Maintenance	Shop Supplies / Misc	99085149	Weller Recreation	02/05/2026	50.00
6512 Fleet Maintenance	4 STRK FULL SYNTHETIC - QUART	99085149	Weller Recreation	02/05/2026	51.23
6512 Fleet Maintenance	AIR FILTER	99085149	Weller Recreation	02/05/2026	52.99
6512 Fleet Maintenance	GEAR OIL SYNTHETIC 75W140 32 OZ/0,946L	99085149	Weller Recreation	02/05/2026	65.98
6512 Fleet Maintenance	O RING	99085149	Weller Recreation	02/05/2026	7.40
6512 Fleet Maintenance	REPLACE BATTERY	99085149	Weller Recreation	02/05/2026	75.00
2400.9 Benefits Accrual	NORTH SUMMIT FIRE DENTAL 2026.01	582036158	Summit County	02/06/2026	-1,402.00
2400.9 Benefits Accrual	NORTH SUMMIT FIRE HEALTH 2026.01	582036158	Summit County	02/06/2026	-21,099.77
2400.9 Benefits Accrual	NSF AFLAC Reimbursement 2026.01	582036158	Summit County	02/06/2026	-91.20
Supplies	Caddy & Refills, White (Case of 6)	149G-6NMG-FFMJ	Amazon Business	02/06/2026	113.16
Supplies	Compressed, 12 x 410 sheets, 105065	149G-6NMG-FFMJ	Amazon Business	02/06/2026	127.98
Supplies	Compressed, 12 x 410 sheets, 105065	149G-6NMG-FFMJ	Amazon Business	02/06/2026	127.98
6510.3 Sanitation	Deluxe NV350 NV351 NV352 NV355 NV356E NV360 NV370 UV440				
Supplies	UV540 CU500 ZU503AMZ Models, Parts XFF350 & XHF350, 2 + 4 Pack	149G-6NMG-FFMJ	Amazon Business	02/06/2026	18.59
Supplies	Compatible With Clorox(100,Blue)	149G-6NMG-FFMJ	Amazon Business	02/06/2026	184.40
6510.3 Sanitation	Sanitizes/Cleans/Disinfects/Deodorizes, 340 Count (4 Packs of 85)				
Supplies	ASIN: B08R17N9VV Amazon.com #	149G-6NMG-FFMJ	Amazon Business	02/06/2026	35.91

6510.3 Sanitation Supplies	Sanitizes/Cleans/Disinfects/Deodorizes, 340 Count (4 Packs of 85) ASIN: B08R17N9VV Sold	149G-6NMG-FFMJ	Amazon Business	02/06/2026	35.91
Supplies	Accessories, Toilet Bowl Brush and Holder for Bathroom, White	149G-6NMG-FFMJ	Amazon Business	02/06/2026	35.96
Supplies	Caddy & Refills, White (Case of 6)	149G-6NMG-FFMJ	Amazon Business	02/06/2026	37.72
6510.3 Sanitation Supplies	Toilet Bowl Cleaner Clinging Gel, Home Essential, Instant Stain Removal, Disinfecting and Deodorizing, Bleach Free, 24 oz (9 ct)	149G-6NMG-FFMJ	Amazon Business	02/06/2026	39.78
6510 Building and Grounds	Chime with 600 FT Range 58 Chimes 5 Volume Levels LED Entering Indicators, Door Ringer Alert for Business/Store/Home/Office When Keyboard and Mouse, Long Battery Life, Optical Mouse, 2.4G Lag-Free	13K3-7WL4-11MC	Amazon Business	02/08/2026	14.55
6518 Office Supplies	Cordless Mice Keyboard for Computer, Mac, Laptop, PC, Windows	13K3-7WL4-11MC	Amazon Business	02/08/2026	38.98
2400.9 Benefits Accrual	RETIRMENT PAYROLL ENDING 01.30.26		Utah Retirement Systems	02/09/2026	-13,350.23
2400.9 Benefits Accrual	HSA PAYROLL ENDING 01.30.26		Health Equity	02/09/2026	-2,231.24
2500 Accrued salaries	PAYROLL ENDING 01.30.26		Paylogics	02/09/2026	-71,262.53
6502 Accounting other.	QuickBooks Cloud user interface for February 2026 - 1 user.	139269	KHSA	02/09/2026	50.00
Grounds	E Z ANCHOR 36"H, Infinity Frameless Mounting, White Surface, Accessory Tray, and 1 Dry Erase Marker (G4836NMW)	02-600911	Summit Merc.	02/09/2026	6.99
6518 Office Supplies		13NK-KLK1-PWWL	Amazon Business	02/09/2026	199.99
6524 EMS Supplies	LIDOCAINE 2% 100MG 5ML LUER JET 1026B 10EA/PK	86093141	Bound Tree	02/09/2026	133.99
6524 EMS Supplies	Magnesium Sulfate 50% 5gm, 10ml vial 25EA/BX	86093141	Bound Tree	02/09/2026	155.99
6524 EMS Supplies	10EA/CS	86093141	Bound Tree	02/09/2026	229.90
6524 EMS Supplies	10bx/cs	86093141	Bound Tree	02/09/2026	25.14
6524 EMS Supplies	Epinephrine 1:10000, 1mg, 10ml Luer Jet 1019B 10ea/pk	86093141	Bound Tree	02/09/2026	319.78
6524 EMS Supplies	LBS (90+ KG) 25EA/CS	86093141	Bound Tree	02/09/2026	37.99
6524 EMS Supplies	110-200 LBS (50-90 KG) 25EA/CS	86093141	Bound Tree	02/09/2026	37.99
6524 EMS Supplies	130 LBS (30-60 KG) 25EA/CS	86093141	Bound Tree	02/09/2026	37.99
6524 EMS Supplies	IV Solution, Dextrose 10% 250ml Bag 36ea/cs Baxter	86093141	Bound Tree	02/09/2026	38.25
6524 EMS Supplies	Site, Rotat Male LL 1/EA 50EA/CS	86093141	Bound Tree	02/09/2026	39.48
6524 EMS Supplies	Reservoir Bag, 7 ft Tubing 50ea/cs	86093141	Bound Tree	02/09/2026	47.25
6524 EMS Supplies	GLUTOSE 15GM - LEMON FLAVOR 3/PACK 12PK/CS 2053	86093141	Bound Tree	02/09/2026	47.37
6524 EMS Supplies	Aspirin 81mg Chewable, Orange Flavor 36/Bottle	86093141	Bound Tree	02/09/2026	5.04
6524 EMS Supplies	SAMPLING LINE W/ AIRWAY ADAPTER INTUBATED 25/CS	86093141	Bound Tree	02/09/2026	58.74
6524 EMS Supplies	Nitroglycerin Sublingual Tabs 0.4mg 25/BTL	86093141	Bound Tree	02/09/2026	89.98
Fee	PAYROLL ENDING 01.30.26		Paylogics	02/09/2026	272.93
Subscriptions/Members	Tyler Rowser - e-filing of ACA documents for 2025		e-Filing	02/09/2026	170.31
2400.9 Benefits Accrual	Employee paid Benefit	0303457-2026-02-10	Leagle Shield	02/10/2026	-136.60

6509.4 Gas	Gas Service Sta 21	26B 416020000	Enbridge	02/10/2026	899.94
6509.4 Gas	Gas servie Sta 23	26B 7234830000	Enbridge	02/10/2026	433.70
6510 Building and Grounds	x 28" Rod) for Long Wall, Eave, Roof Mounting, Iron Paint Pivot Mounting Bracket and Hardware Included, Black (2 Pack)	1374-YF6H-9MHR	Amazon Business	02/10/2026	53.99
6512 Fleet Maintenance	+ TIRE REMOVAL TO CHECK ALL AREAS	8390	Repair	02/10/2026	412.11
6512 Fleet Maintenance	+ REPLACE TIE ROD ASSEMBLY + ALIGNMENT	8390	Repair	02/10/2026	695.27
Uniforms	2, STEDAIR 4000 AEROFLEXPANTS	700-SIV0056517	Group	02/10/2026	4,968.00
Uniforms	STEDAIR 4000 AEROFLEXCOAT	700-SIV0056517	Group	02/10/2026	6,924.00
and other	Breakfast Food for Wasatch Back Med. Control Meeting	01-526354	Summit Merc.	02/10/2026	66.91
6518 Office Supplies	Cord Holder, Desk Phone Charger Cable Management, Adhesive Wire Organizer Keeper for Nightstand, Home Office Accessories	1374-YF6H-9MHR	Amazon Business	02/10/2026	12.99
6518 Office Supplies	13 15, Zbook 14u G4 G5 15u 15 G3, 15-f111dx 15-f211wm 15-f233wm 15-f278nr 15-r052nr 15-r132wm with Power Cord	1374-YF6H-9MHR	Amazon Business	02/10/2026	9.99
and other	Expense Group: Winter Fire School - Jan 22-24		(scook@northsummitfireut.g	02/11/2026	22.07
and other	GRILL. Memo: winter fire. Expense Group: Winter Fire School - Jan 22-		(scook@northsummitfireut.g	02/11/2026	17.76
and other	winter fire. Expense Group: Winter Fire School - Jan 22-24		(scook@northsummitfireut.g	02/11/2026	16.41
and other	winter fire. Expense Group: Winter Fire School - Jan 22-24		(scook@northsummitfireut.g	02/11/2026	17.56
and other	winter fire. Expense Group: Winter Fire School - Jan 22-24		(scook@northsummitfireut.g	02/11/2026	19.38
and other	here is the receipt you told me to re-upload. and thank you chief.		(scook@northsummitfireut.g	02/11/2026	41.97
6505.4 IT Support	Fire District Support for Desktops including Patch Whitelist, AV, remote and onsite system support including configuration and troubleshooting	MNS64184	Les Olson Company	02/12/2026	1,192.50
6512 Fleet Maintenance	Tyler Leavitt - Vehicle maintenance		Clean Mobile Detailing	02/12/2026	416.37
and other	Tyler Rowser - Dinner for Board Meeting		Cafe Rio Mexican Grill	02/12/2026	188.23
Relations/Outreach	Benjamin Nielson - Gift Flowers for board member new baby		B Floral	02/12/2026	70.00
Grounds	section to match the door next to it.	Down Payment	Price's Guaranteed Doors	02/13/2026	2,482.62
Grounds	Tear out old door and motor	Down Payment	Price's Guaranteed Doors	02/13/2026	500.00
Grounds	operator 14', safety photo eyes, 3 button station	Down Payment	Price's Guaranteed Doors	02/13/2026	975.00
6511 Fuel	QT-40:1 PRE MIX	406154	Whites Auto Parts	02/13/2026	10.51
6511 Fuel	PREMIXED GALLON	406154	Whites Auto Parts	02/13/2026	64.10
6511 Fuel	40:1 pre-mix for equipment	406154A	Whites Auto Parts	02/13/2026	0.89
6512 Fleet Maintenance	Misc:	99085188	Weller Recreation	02/13/2026	25.00
6512 Fleet Maintenance	FULL SERVICE RANGER 900 WITH CLUTCHING	99085188	Weller Recreation	02/13/2026	913.89
2400.9 Benefits Accrual	Employee Life	26B 246549002	Sun Life	02/14/2026	-112.20
2400.9 Benefits Accrual	Optional Spousal Life	26B 246549002	Sun Life	02/14/2026	-13.26
2400.9 Benefits Accrual	Optional Employee Life	26B 246549002	Sun Life	02/14/2026	-156.83

2400.9 Benefits Accrual	Employee AD&D	26B 246549002	Sun Life	02/14/2026	-17.00
2400.9 Benefits Accrual	Dependent Life (Unit)	26B 246549002	Sun Life	02/14/2026	-4.05
2400.9 Benefits Accrual	Optional Child Life	26B 246549002	Sun Life	02/14/2026	-6.81
2400.9 Benefits Accrual	Short Term Disability	26B 246549002	Sun Life	02/14/2026	-782.81
Checks	Drug and Background checks	258115-3	ProScreening	02/15/2026	399.00
6512 Fleet Maintenance	Fire District		Mort'S Car Wash & Fuel	02/15/2026	16.95
and other	dinner		(ssnarr@northsummitfireut.	02/16/2026	19.38
and other	WFS dinner		(ssnarr@northsummitfireut.	02/16/2026	28.65
and other	Scott Snarr. REF 0a7841940ff2. Merchant: Panda Express. Memo: WFS		(ssnarr@northsummitfireut.	02/16/2026	13.47
and other	GRILL. Memo: WFS lunch		(ssnarr@northsummitfireut.	02/16/2026	16.68
Subscriptions/Members	TSSCH - Vector Scheduling	INV134812	LLC	02/16/2026	3,195.20
Subscriptions/Members	Membership	INV134812	LLC	02/16/2026	3,912.80
Subscriptions/Members	Fee	INV134812	LLC	02/16/2026	395.00
Subscriptions/Members	Vector Scheduling	INV136159	LLC	02/16/2026	798.80
6512 Fleet Maintenance	OIL CHANGE	56202	Repair	02/17/2026	136.28
Uniforms	Class A T. Leavitt	45497	A1- Uniforms Workwear	02/17/2026	818.01
Grounds	3 20 LB ICE MELT 78152300019	02-608835	Summit Merc.	02/18/2026	14.97
6510 Building and Grounds	for Starlink Dishy Ethernet Cable 19mm Diameter Hole Waterproof Starlink Cable Routing Kit for Organizing Protecting Cord Black 6 Pack	1VJK-PRKG-D31M	Amazon Business	02/20/2026	6.64
6512 Fleet Maintenance	3" Inline Valve Diaphragm, Replacement Seal for Water Trucks	1VJK-PRKG-D31M	Amazon Business	02/20/2026	159.52
6512 Fleet Maintenance	Shipping & handling	1VJK-PRKG-D31M	Amazon Business	02/20/2026	7.97
6512 Fleet Maintenance	Tyler Rowser - monthly carwash membership		Mister Car Wash	02/20/2026	36.99
Subscriptions/Members	Tyler Rowser - Monthly Quickbooks subscription		Intuit	02/22/2026	148.02
2400.9 Benefits Accrual	RETIRMENT PAYROLL ENDING 02.13.26		Utah Retirement Systems	02/23/2026	-13,168.31
2400.9 Benefits Accrual	HEALTH SAVINGS PAYROLL ENDING 02.13.26		Health Equity	02/23/2026	-2,231.24
2500 Accrued salaries	PAYROLL ENDING 02.13.26		Paylogics	02/23/2026	-75,024.87
Fee	PAYROLL ENDING 02.13.26		Paylogics	02/23/2026	272.93
6509.4 Gas	Gas Service Sta 22	26B 5993600000	Enbridge	02/24/2026	234.11
6512 Fleet Maintenance	MEGUIARS CLNR WAX LIQ	406546	Whites Auto Parts	02/24/2026	10.83
6512 Fleet Maintenance	LIQUID METAL POLISH	406546	Whites Auto Parts	02/24/2026	14.48
6512 Fleet Maintenance	MOTHERS POLISH PWRBAL	406546	Whites Auto Parts	02/24/2026	31.65
6512 Fleet Maintenance	MOTHERS POLISH ALUM	406546	Whites Auto Parts	02/24/2026	8.59
6512 Fleet Maintenance	MEGUIARS. CAR WASH	406546	Whites Auto Parts	02/24/2026	9.02
6512 Fleet Maintenance	MEGUIARS HTSHNETRIG	406546	Whites Auto Parts	02/24/2026	9.48

6512 Fleet Maintenance	Labor: Repair RR interior door handle	2026224	Park City Fire District	02/24/2026	100.00
6512 Fleet Maintenance	Labor: Reattach RR window to regulator	2026224	Park City Fire District	02/24/2026	150.00
6512 Fleet Maintenance	Labor: Grease both rear window tracks	2026224	Park City Fire District	02/24/2026	50.00
6512 Fleet Maintenance	Parts: Spark Plug	2026224A	Park City Fire District	02/24/2026	12.48
6512 Fleet Maintenance	Parts: Angle Drive Fluid	2026224A	Park City Fire District	02/24/2026	18.74
6512 Fleet Maintenance	Labor: LOF, Front Diff service, Rear Axle Service	2026224A	Park City Fire District	02/24/2026	300.00
6512 Fleet Maintenance	Parts: Gearcase Lubricant	2026224A	Park City Fire District	02/24/2026	49.97
6512 Fleet Maintenance	Parts: Oil Change Kit	2026224A	Park City Fire District	02/24/2026	59.99
6512 Fleet Maintenance	Parts: Demand Drive Lubricant	2026224B	Park City Fire District	02/24/2026	24.98
6512 Fleet Maintenance	Parts: Spark Plug	2026224B	Park City Fire District	02/24/2026	29.97
6512 Fleet Maintenance	Labor: LOF, Front Diff service, Rear Axle Service	2026224B	Park City Fire District	02/24/2026	300.00
6512 Fleet Maintenance	Parts: Gearcase Lubricant	2026224B	Park City Fire District	02/24/2026	49.97
6512 Fleet Maintenance	Parts: Air Filter	2026224B	Park City Fire District	02/24/2026	56.23
6512 Fleet Maintenance	Parts: Oil Change Kit	2026224B	Park City Fire District	02/24/2026	69.98
6512 Fleet Maintenance	Labor and parts for repairing Water Tender 21 valves	2026225A	Park City Fire District	02/25/2026	588.04
6512 Fleet Maintenance	Vehicle repairs including labor and parts for Polaris Ranger shock	2026225	Park City Fire District	02/25/2026	393.73
Uniforms	UNIFORM PANTS C. PIPKIN	450_A_333128_1	Uniforms	02/25/2026	223.16
2400.9 Benefits Accrual	Tyler Rowser - Employee Paid Vasa Fitness membership fees		VASA FITNESS	02/25/2026	139.93
Uniforms	CLASS A G. COX	450_A_332618_1	Uniforms	02/26/2026	305.20
Addition	Kitchen Renovation	G702	Services, Inc.	02/26/2026	10,000.00
Addition	Fiber Cement Lap Siding	G702	Services, Inc.	02/26/2026	13,000.00
Addition	Doors, Frames and Hardware	G702	Services, Inc.	02/26/2026	15,000.00
Addition	Bathroom Upgrades	G702	Services, Inc.	02/26/2026	2,500.00
Addition	General Conditions	G702	Services, Inc.	02/26/2026	2,500.00
Addition	Interior Finishes	G702	Services, Inc.	02/26/2026	2,500.00
Addition	Window Installation	G702	Services, Inc.	02/26/2026	2,500.00
Addition	Demolition	G702	Services, Inc.	02/26/2026	5,000.00
Addition	Framing and Carpentry	G702	Services, Inc.	02/26/2026	5,980.00
Addition	Mechanical	G702	Services, Inc.	02/26/2026	7,500.00
Addition	Electrical	G702	Services, Inc.	02/26/2026	9,000.00
Uniforms	Benjamin Nielson - 2 jackets for uniform - Ben & Tyler Rowser		Columbia Factory Store	02/26/2026	136.00
and other	Benjamin Nielson - Lunch for 501C3 new board member		Teriyaki Grill	02/26/2026	43.67
Subscriptions/Members	Administration		OpenAI	02/26/2026	21.53

Uniforms	Benjamin Nielson - class A gloves		Supply	02/27/2026	84.08
6509.6 Water	POU COOLER RENTAL	465X29571009	Company	02/28/2026	119.00
6509.6 Water	POU COOLER RENTAL	465X29569607	Company	02/28/2026	119.00
6509.6 Water	POU COOLER RENTAL	465X29569607	Company	02/28/2026	119.00
6510.1 Trash	Trash Service Sta 23	0864-002203147	Republic Service	02/28/2026	85.64
6510.1 Trash	TRASH SERVICE STA 21	0864-002203148	Republic Service	02/28/2026	91.59
6524 EMS Supplies	OXYGEN CYLINDERS	29264	Oxygen Utah, LLC	02/28/2026	98.78

Board Members Present

Staff Present

## **Regular Meeting - Feb 12 2026 Minutes**

Thursday, February 12, 2026 at 6:00 PM

Fire Station 21, 86 E Center St., Coalville, UT 84017

### **1. Meeting Opening**

#### 1.1 Call to Order

Board Chair Dallin called the meeting to order at 6:09 PM

#### 1.2 Roll Call

Board Members Present

Steven Dallin, Jeff Peterson, Bridget Hayes, and Daniel Bates

Staff Present

Tyler Leavitt, Tyler Rowser, Benjamin Nielson, and Ryan Stack

### **2. Closed session in compliance with Utah Code §52-4-205(1) as needed, to discuss**

#### 2.1 Purchase, exchange, or lease of real property

#### 2.2 Pending or reasonably imminent litigation

#### 2.3 Personnel – to discuss the character, competence, or physical or mental health of an individual

#### 2.4 Deployment of security personnel, devices, or systems

No closed session was called for.

### **3. Pledge of Allegiance**

### **4. Work Session**

- 4.1 Chiefs' operations update.  
[2026 Statistics January.pptx](#) 

Chief Nielson went over the operations of the district.


- 4.2 Review & discussion of the districts' revised fee schedule.  
[Fee Schedule Staff Report.pdf](#) 

Deputy Fire Marshal Leavitt went over the staff report and reviewed the fee schedule.

## 5. Public Input

Chief Nielson stated that former board member Cory Blonquist wanted to be here to say thanks to everyone and is sad to not be on the board any longer, as she has moved out of the area.

## 6. Consideration of Approval

- 6.1 Accounts Payable for January 2026  
[Accounts Payable January 2026.pdf](#) 


Motion to approve Accounts Payable

*Moved by:* Bridget Hayes

*Seconded by:* Daniel Bates

**Aye:** Steven Dallin, Jeff Peterson, Bridget Hayes,  
and Daniel Bates

**Carried 4-0**

- 6.2 Minutes of  
[Regular Meeting - Jan 08 2026 - Minutes - Html](#) 

Motion to approve the minutes of Jan 08, 2026.

*Moved by:* Jeff Peterson

*Seconded by:* Daniel Bates

**Aye:** Steven Dallin, Jeff Peterson, Bridget Hayes,  
and Daniel Bates

**Carried 4-0**

6.3 Election of Vice Chair

[Vice Chair.pdf](#) 

Motion to elect Bridget Hayse as vice chair

*Moved by:* Daniel Bates

*Seconded by:* Jeff Peterson

**Aye:** Steven Dallin, Jeff Peterson, Bridget Hayes,  
and Daniel Bates

**Carried 4-0**

6.4 Review and possible approval of the contract award for Station 22 Dorm addition.

[Station 22 Dorm Addition Staff Report and Contract.pdf](#) 

The chair moved this item ahead of the work session.

Chief Nielson reviewed the RFP review process.

Kipp Adams, from Adams Construction Services (ACS), explained his process and schedule.

Motion to approve the contract award for the dorm addition to Adams Construction Services.

*Moved by:* Bridget Hayes

*Seconded by:* Jeff Peterson

**Aye:** Steven Dallin, Jeff Peterson, Bridget Hayes,  
and Daniel Bates

**Carried 4-0**

6.5 Review and possible approval of the purchase of 2 new pickup trucks.

[Vehicle Staff Report.pdf](#) 

Chief Neilson reviewed the staff report on the two new vehicles.

Motion to approve the purchase of the 2 vehicles as detailed in the staff report.

*Moved by:* Daniel Bates

*Seconded by:* Bridget Hayes

**Aye:** Steven Dallin, Jeff Peterson, Bridget Hayes, and Daniel Bates

**Carried 4-0**

**7. Board Comments.**

Chair Dallin wanted to thank staff for their hard work.

Chief Rowser went over that the audit is starting, and the board members will have some questions to fill out.

Chief Nielso went over a list of items.

**8. Adjournment**

8.1 Adjourn Meeting  
Motion to adjourn.

*Moved by:* Jeff Peterson

*Seconded by:* Bridget Hayes

**Aye:** Steven Dallin, Jeff Peterson, Bridget Hayes, and Daniel Bates

**Carried 4-0**

Adjourned at 7:45 PM



Benjamin L. Nielson  
*Fire Chief*

Tyler J Rowser  
*Administrative Battalion Chief*

Tyler D. Leavitt  
*Deputy Fire Marshal*

## STAFF REPORT

**To:** Administrative Control Board

**From:** Fire Chief Benjamin L. Nielson

**Date:** March 12, 2026

**Subject:** Resolution 2026-02 – Amended Fee Schedule

**Action Requested:** Final Approval of Resolution 2026-02

### Background

The North Summit Fire Service District periodically reviews and updates its fee schedule to ensure that service fees remain consistent with operational costs, administrative requirements, and current service delivery practices.

District staff has prepared an **amended fee schedule** to update and clarify fees associated with various District services, including facility rentals, personnel standby, apparatus use, fire prevention and plan review services, hazardous materials response, and other administrative services.

These updates are intended to ensure that the District can appropriately recover costs associated with providing specialized services and maintain consistency with comparable public safety agencies.

### Public Notice and Hearing

In accordance with applicable public notice requirements, a **Class A Public Notice** was posted on **Monday, March 2, 2026**.

The notice was published in the following locations:

- **Utah Public Notice Website**
- **North Summit Fire Service District Website**
- **Posted on the front door of Fire Station 21**

North Summit Fire District  
PO Box 187 | 90 E. Center Street  
Coalville, Utah 84017  
435-336-2221 | Emergency 9-1-1  
[www.NorthSummitFireUT.gov](http://www.NorthSummitFireUT.gov)

A **public hearing has been scheduled** to allow members of the public the opportunity to provide comment prior to final action by the Administrative Control Board.

### Proposed Fee Schedule

The amended fee schedule, incorporated into **Resolution 2026-02**, includes fees for several categories of District services, including:

- **Building and Facility Rentals**
- **Personnel Standby and Special Detail**
- **Apparatus and Vehicle Use**
- **Fire Marshal and Plan Review Services**
- **Hazardous Materials Response**
- **Specialized Rescue Operations**
- **GRAMA and Document Services**
- **Administrative Services**

These fees are designed to recover reasonable costs associated with providing services while ensuring that essential emergency services remain available to the community.

### Fiscal Impact

The amended fee schedule will allow the District to recover a portion of the costs associated with services provided outside of standard emergency response activities. The changes are not expected to significantly alter the District's overall revenue but will help ensure that service fees better reflect current operational expenses.

### Staff Recommendation

District staff recommends that the Administrative Control Board conduct the scheduled public hearing and **approve Resolution 2026-02 adopting the amended fee schedule.**

**RESOLUTION 2026-02**

**A RESOLUTION AMENDING THE FEE SCHEDULE  
FOR THE NORTH SUMMIT FIRE SERVICE DISTRICT**

**WHEREAS**, pursuant to Utah Code § 17D-1-103(2)(o), the North Summit Fire Service District (the “District”) is authorized to impose fees or charges or both for commodities, services, or facilities it provides; and

**WHEREAS**, the District’s Administrative Control Board (“ACB”) first adopted a schedule of fees in 2021; and

**WHEREAS**, the District’s schedule of fees for provision of various services (“Fee Schedule”) has not been amended since its initial adoption; and

**WHEREAS**, the District’s costs have increased over the past several years, largely due to inflationary pressures; and

**WHEREAS**, it has become evident that the Fee Schedule is overdue to be adjusted to reflect inflationary and other increases associated with the District’s cost of providing services; and

**WHEREAS**, the District’s ACB desires to amend and update the Fee Schedule (the “Amended Fee Schedule”) as depicted in Exhibit A, attached hereto; and

**WHEREAS**, in accordance with Utah Code § 17B-1-643 the District held a lawfully noticed public hearing on March 12, 2026 on the Amended Fee Schedule; and

**WHEREAS**, the District’s ACB desires to adopt the Amended Fee Schedule.

NOW THEREFORE, BE IT RESOLVED by the District's ACB that the Amended Fee Schedule as set forth in Exhibit A is hereby adopted, and any prior fee schedule(s) is replaced and superseded in its entirety.

**APPROVED AND ADOPTED** this 12<sup>th</sup> day of March, 2026.

NORTH SUMMIT FIRE SERVICE DISTRICT  
ADMINISTRATIVE CONTROL BOARD

By: \_\_\_\_\_

Steve Dallin

Chair, Administrative Control Board

ATTEST:

By: \_\_\_\_\_

Tyler Rowser

Board Secretary

APPROVED AS TO FORM:

By: \_\_\_\_\_

Ryan P.C. Stack

Deputy Summit County Attorney

**EXHIBIT A**

**NORTH SUMMIT FIRE SERVICE DISTRICT**

**FEE SCHEDULE**

**AMENDED AND ADOPTED MARCH 12, 2026**

**I. Building & Facility Rentals**

<b>Service</b>	<b>Fee</b>
Community Room Rental	\$25.00/hr.
Classroom / Training Room	\$40.00/hr.
Government/Civic Groups	Waived

**II. Personnel Standby & Special Detail <sup>1</sup>**

*(Per person / per hour; one-hour min.)*

<b>Position</b>	<b>Fee</b>
Firefighter / EMR / EMT / AEMT / Paramedic	\$70.00/hr.
Fire Prevention	\$70.00/hr.
Fire Officer (Captain acting)	\$85.00/hr.
Chief Officer	\$120.00/hr.
CPR/First Aid Classes	\$75.00/person

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<sup>1</sup> Ambulance Transport services will be changed in accordance with Utah code 53-2d-503 and any applicable administrative rules set by the state bureau of EMS.

### III. Apparatus & Vehicle Rental <sup>2</sup>

(mileage extra where noted)

<b>Apparatus</b>	<b>Fee</b>	<b>Mileage Fee</b>
ATV	\$50.00/hr.	—
UTV	\$50.00/hr.	—
Bicycle	\$40.00/day	—
Pumper <1,000 gpm	\$275.00/hr.	+\$2.50/mile
Pumper >1,000 gpm	\$325.00/hr.	+\$2.50/mile
Aerial Truck	\$350.00/hr.	+\$5.00/mile
Water Tender (shuttle)	\$300.00/hr. + \$3.00/mi	+\$3.00/mile
Ambulance	\$175.00 per day	
Aux Truck/Chief Officer Truck	\$115.00 per day	N/A

### IV. Fire Marshal & Plan Review Fees<sup>3 4</sup>

<b>Service</b>	<b>Fee</b>
<u>Subdivisions</u>	
Preliminary Subdivision Plat Review	\$165.00 + \$10.00/lot
<u>Residential</u>	
Residential Plan Review	\$0.40/sq ft
Residential Site Inspection	\$165.00/inspection

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<sup>2</sup> Fees for Personnel and Apparatus negotiated with the Utah Department of Natural Resources, Forestry, Fire & State Lands may differ from those provided for in this fee schedule.

<sup>3</sup> If the District must hire an outside consultant, that consultant's actual cost will be charged. The district will provide the applicant with an estimate prior to engaging a consultant.

<sup>4</sup> Impact fees shall be charged in accordance with the resolution adopting them.

<b>Service</b>	<b>Fee</b>
<u>Commercial/Multifamily Plan Review</u>	
1 – 20,000 Sq. ft	\$125.00
20,001 – 50,000 Sq. ft	\$225.00
50,001+ Sq. ft.	\$325.00

Inspections (1 hr. Minimum)<sup>5</sup>

Commercial/Multifamily Site Inspection	\$165.00/inspection
Commercial/Multifamily Fire Sprinkler Insp.	\$165.00/inspection
Commercial Kitchen Hood Inspection	\$165.00/inspection
Tent Permit & Onsite Inspection	\$50.00/tent
Fire Lane / Knox Box Inspection	\$75.00/inspection
In-Home Residential Daycare	\$50.00
Commercial Day Care	\$165.00
Group Home	\$165.00
Care, Nursing, Assisted living, & Rehabilitation	\$165.00
Alarm Inspection	\$165.00
Sprinkler Inspection	\$165.00
Business Inspection	\$165.00
Food Truck Inspection	\$165.00
Re-inspection	Same as initial
In-ground water tank Inspection	\$165.00
Miscellaneous Inspections	\$165.00

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<sup>5</sup> Contractor fails to appear for a scheduled inspection: first offense, 1.5x the inspection fee plus a reinspection fee; each subsequent offense, 2x the inspection fee plus a reinspection fee.

<b>Service</b>	<b>Fee</b>
<u>Permits</u>	
Mass Gathering Permit	\$200.00/day
Special Event Permit	\$100.00/event
Fireworks Display Permit & Inspection	\$300.00/display

**V. Hazardous Materials & Mitigation**

<b>Service</b>	<b>Fee</b>
Haz-Mat Response	Cost + 10%
Haz-Mat Permit	\$100.00/year
Oil Spill Cleanup	\$150.00/hr.
Environmental Monitoring	\$75.00/hr.

**VI. Recovery & Special Operations**

<b>Service</b>	<b>Fee</b>
Technical Rescue (Rope/Trench)	\$200.00/hr./person
Swift-Water Rescue	\$250.00/hr./person
Search & Rescue (per team)	\$300.00/hr.
Drone/UAS Deployment	\$150.00/mission

**VII. GRAMA & Document Services <sup>6</sup>**

<b>Service</b>	<b>Fee</b>
B/W Copies (8½×11)	\$0.25/sheet
Color Copies (8½×11)	\$1.50/sheet

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<sup>6</sup> Cost of reproduction plus a USB Drive for media storage.

<b>Service</b>	<b>Fee</b>
Large Format Copies (11×17)	\$2.00/sheet
Video/Audio Copy	\$25.00/recording
USB Drive (8 GB)	\$10.00/drive
Incident Report (NFIRS)	\$3.00/report
Incident Photographs	\$1.00/photo
Fax Service	\$1.00/page + tel.
Mailing/Shipping	Actual cost
Notary Signature	\$10.00/signature
Document Certification	\$5.00/cert

*For staff mail preparation time, plus actual mailing costs. Actual mailing costs are those for U.S. Postal Service or an authorized delivery service such as UPS, FedEx, etc.*

Staff time required to search, compile, and otherwise prepare to provide a record. Actual cost, not to exceed the hourly rate (excluding benefits) of the lowest paid employee who, in the discretion of the record's custodian, has the necessary skill and training to perform the request. The first 15 minutes of staff time shall be at no charge.

Staff time for photocopying, faxing, and providing documents in electronic format (i.e. video, audio or USB drive) is included in the costs for those items.

**VIII. Administration & Other Services**

<b>Service</b>	<b>Fee</b>
Training Materials	\$25.00/course
Fire Investigation Reports	\$50.00/report
Fire Watch (per hour)	\$75.00/hr.
Credit Card Processing fees	Processor's actual rate



Benjamin L. Nielson  
*Fire Chief*

Tyler J Rowser  
*Administrative Battalion Chief*

Tyler D. Leavitt  
*Deputy Fire Marshal*

## STAFF REPORT

**To:** Administrative Control Board

**From:** Fire Chief Ben Nielson

**Date:** March 12, 2026

**Subject:** Proposed Revision – Section 9: Fringe Benefits (Leave Policy Update)

**Action Requested:** Recommendation to County Council for Approval

### Background

Section 9 of the North Summit Fire Service District Personnel Policy Manual outlines employee fringe benefits, including health insurance, leave policies, retirement participation, and other employment benefits.

District staff conducted a review of the existing leave policies and identified opportunities to improve administrative efficiency and reduce long-term financial liabilities related to accumulated leave balances.

The current policy separates **vacation leave and sick leave**, each with separate accrual systems and payout provisions.

The proposed draft policy consolidates these leave categories into a **Paid Time Off (PTO) system**, creating a single leave bank that employees may use for vacation, illness, or other personal leave.

### Comparison of Current Policy vs. Draft Policy

#### Current Policy (Existing Section 9)

The current policy maintains **two separate leave banks**:

#### Vacation Leave

- Accrued based on years of service for suppression and administrative employees.
- Maximum carryover:
  - **456 hours for suppression employees**

North Summit Fire District  
PO Box 187 | 90 E. Center Street  
Coalville, Utah 84017  
435-336-2221 | Emergency 9-1-1  
[www.NorthSummitFireUT.gov](http://www.NorthSummitFireUT.gov)

- **260 hours for administrative employees**
- Any vacation hours exceeding the maximum at the end of the year are **converted to sick leave**.

## Sick Leave

- Accrued separately at:
  - **4.6 hours per pay period for suppression employees**
  - **3.07 hours per pay period for administrative employees**
- Maximum accumulation:
  - **960 hours for suppression employees**
  - **680 hours for administrative employees**
- Sick leave may qualify for a **cash benefit upon retirement**, depending on years of service.

This structure allows employees to accumulate significant combined leave balances over time.

## Draft Policy (Proposed Section 9)

The draft policy replaces the vacation and sick leave structure with a **single Paid Time Off (PTO) system**.

Key elements include:

### Unified PTO Bank

- Vacation and sick leave are consolidated into a single PTO balance.
- PTO may be used for illness, vacation, or personal leave.

### Defined PTO Accrual Rates

- Accrual schedules are established by employee classification and years of service.
- Accrual is based on **26 pay periods per year**.

### Maximum PTO Carryover

- **Suppression employees: maximum 960 hours**
- **Administrative employees: maximum 680 hours**

Any PTO exceeding these limits at the end of the year is **forfeited rather than converted into another leave category**.

## Separation Payout

- Upon resignation or retirement, employees will receive **50% of the earned PTO balance up to the maximum allowed.**

## Operational Benefits

The proposed PTO system provides several administrative improvements:

### **Simplified Leave Administration**

- Eliminates the need to track separate vacation and sick leave balances.

### **Improved Scheduling Flexibility**

- Employees may utilize leave without needing to designate a specific leave category.

### **Clearer Accrual Structure**

- PTO accrual schedules are standardized and easier to administer through payroll and scheduling systems.

## Fiscal Impact

The draft policy reduces the District's long-term financial liability related to employee leave balances.

Key financial impacts include:

- Eliminating the **conversion of excess vacation hours into sick leave.**
- Limiting the total leave accumulation through **defined PTO caps.**
- Reducing separation payouts by limiting payout to **50% of accrued PTO** rather than full vacation payout, combined with potential sick leave benefits.

These changes help control future personnel liabilities while maintaining a competitive employee benefit.

## Staff Recommendation

District staff recommends that the **Administrative Control Board review the proposed revisions to Section 9 – Fringe Benefits and forward a recommendation of approval to the Summit County Council.**

## **Comparison: Sick & Vacation Model vs. PTO Model**

(Retirement / Resignation Payout Structure)

### **Assumptions**

- Average **Merited Employee Wage**: \$30.56/hr.
- Average **Non-Merited Employee Wage**: \$59.21/hr.

---

### **Side-by-Side Comparison**

<b><u>Category</u></b>	<b><u>Sick &amp; Vacation Model</u></b>	<b><u>PTO Model</u></b>
<b>Leave Structure</b>	Separate <b>Vacation</b> and <b>Sick Leave</b> banks	Single <b>Paid Time Off (PTO)</b> bank
<b>Vacation Payout</b>	100% payout of accrued vacation hours	Included within PTO
<b>Sick Leave Payout</b>	50% payout of accrued sick hours	Included within PTO
<b>Payout Structure</b>	Two payouts (Vacation + Sick)	One payout (PTO)
<b>Maximum Suppression Hours</b>	Vacation: 456 hrs.; Sick: 960 hrs.	PTO: 960 hrs.
<b>Maximum Administrative Hours</b>	Vacation: 260 hrs.; Sick: 680 hrs.	PTO: 680 hrs.
<b>Suppression Employee Max Payout</b>	\$28,604 total	\$14,669 total
<b>Administrative Employee Max Payout</b>	\$35,526 total	\$20,131 total

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### **Financial Impact to the District**

<b>Employee Type</b>	<b>Sick &amp; Vacation Model</b>	<b>PTO Model</b>	<b>District Savings</b>
<b>Suppression Employees</b>	\$28,604	\$14,669	<b>\$13,935</b>
<b>Administrative Employees</b>	\$35,526	\$20,131	<b>\$15,395</b>

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### **Key Takeaways**

#### **Sick & Vacation Model**

##### **Advantages**

- Employees receive **100% payout of vacation hours**
- Larger potential payout at retirement or separation
- Traditional model familiar to most public agencies

##### **Disadvantages**

- **Higher financial liability** for the District
  - Encourages **banking sick leave for retirement payout**
  - Two separate leave tracking systems
- 

#### **PTO Model**

##### **Advantages**

- **Simpler system** (single leave bank)
- **Lower financial liability** for the District
- Encourages employees to **use leave rather than bank it**

##### **Disadvantages**

- Employees receive **lower total payout** at retirement
  - Some staff may view the change as a **benefit reduction**
- 

### **Summary**

The **PTO model cuts the District's potential retirement payout liability roughly in half**, resulting in estimated savings of:

- **\$13,935 per suppression employee**
- **\$15,395 per administrative employee**

while also simplifying leave management into a **single PTO bank instead of separate vacation and sick leave balances**.

## SECTION 9 - FRINGE BENEFITS

### A. **Employee Categories:**

As used in this Section:

1. Administrative Division employees working 40 hours per week (2080 hours annually) are defined as Full-Time Administrative Employees.
2. Suppression Division employees working an equivalent of 56 hours per week (2912 hours annually) are defined as Full-Time Suppression Employees.
3. Qualifying Part-time Employees are defined as employees working the equivalent of 30 hours per week (1560 hours annually) or more.

### B. **Group Health Insurance:**

The District may pay a premium for health, dental, life insurance, accidental death and dismemberment, and disability insurance up to a maximum amount designated by the Fire Chief for Full-Time Employees and their dependents.

The District may pay a premium for health insurance for Qualifying Part-Time Employees.

Part-time, temporary, seasonal employees, contractors, and volunteers are not eligible for any benefits, except those as required by law.

### C. **Continuation of Benefits:**

The District recognizes and follows COBRA regulations for insurance coverage after employment by the District for all employees. Employees separating from District employment who are participating in health care prior to the qualifying event will be allowed to continue group medical and dental insurance coverage at cost to the employee for up to eighteen (18) months from the date of separation (except when terminated for cause). The District assesses up to a minimum of 2% of the premium as an administrative fee. (see Utah Code §31A-22-714, or Consolidated Omnibus Budget Reconciliation Act, 1985 (COBRA)). Employees and/or dependents shall be notified within thirty (30) days from date of separation regarding extension and conversion privileges and must reply in writing within sixty (60) days of notice or forfeit their extension right. Payment must be made

within forty-five (45) days of acceptance of COBRA benefits or benefits will be canceled.

1. Dependents of employees are eligible to continue insurance at their cost for up to thirty-six (36) months upon the occurrence of the following:
  - a. Upon legal separation or divorce from the covered employee;
  - b. The death of the covered employee;
  - c. When dependents cease to be dependent under the definition of the policy;
  - d. When Medicare-eligible employees cease participation in employer-sponsored plans.
  
2. Insurance cannot be continued beyond any of the following:
  - a. The date the premium is not paid;
  - b. The date when the individual becomes covered under any other group health plan or is entitled to Medicare benefits;
  - c. In the case of a spouse, when the spouse remarries or becomes covered under another group health plan; and
  - d. On the date when the employer ceases to provide any group plan, except the District would be obligated to allow employees or dependents to continue coverage under any replacing group policy or policies.

**D. General Group Insurance Programs:**

Disability coverage beginning on 31<sup>st</sup> day for accidents and illness is also provided for full-time employees. Family & Medical Leave without pay shall run concurrently during disability but shall begin the first day the employee is not able to work. In the event of long-term disability, health, dental and life insurance premium payments will be paid by the District for a period of six (6) months from date of inception of the disability. An employee returning to work after disability leave shall provide a return-to-work release from their physician listing accommodations, if any. The District may restrict the employee's return to work if the accommodations preclude the employee from fully participating in their job responsibilities. An

employee who cannot return to their regular work responsibilities or perform the essential functions of the job after the 6-month period following the inception of the disability shall be separated from employment with the District.

1. Dental insurance is available for all full-time employees. There shall be no compensation in lieu of coverage.

**E. Social Security:**

[All employees are required by law to have a valid Social Security number.](#)

Full-time employees participating in the Utah Retirement System (URS) are exempt from Social Security tax.

Part-time [employees are required to](#) contribute to the Social Security system.

**F. Leave Status:**

[PTO](#), comp time, holidays, trade time, or funeral leave shall not be used to create overtime. The purpose of leave is to supplement the employee's full-time workweek.

**G. Paid Time Off (PTO):**

1. The District believes that a reasonable period of time away from the job encourages good health and the well-being of employees. This is a benefit to the District, as well as the employee. Therefore, it is the policy of the District to grant paid [PTO](#) to full-time employees.
2. All full-time employees are eligible for [PTO](#) as accrued. Years of District service, for establishing [PTO](#) accrual rates, shall be the employee's full-time hire date.
3. Suppression: All requests for Paid Time Off (PTO) must be submitted through the **Scheduling software** no later than the end of business on the last business day of the month *two months prior* to the requested day off. For example, if an employee wishes to take November 15th off, the PTO request must be submitted in the Scheduling software by 4:00 PM of the business day on September 30th (or the last business day of September).

- a. Any time off requested *after* this deadline will still require

supervisor approval, and the employee will be **responsible for securing their own coverage** to ensure shift obligations are met. This policy is designed to maintain adequate staffing levels and minimize operational disruptions. Exceptions may be considered for emergencies or unforeseen circumstances.

4. Accumulation of PTO shall be based upon the following schedule for 26 pay periods per year:
- a. Full-time Suppression:

Employees shall accrue PTO leave according to the following schedule:

<u>Year of Service Accrual</u>	<u>Hours Per-Pay-Period</u>	<u>Hours Per Year</u>
<u>Hire date through the end of the 1<sup>st</sup> year</u>	<u>13</u>	<u>338</u>
<u>Beginning of the 2<sup>nd</sup> year through the end of the 5<sup>th</sup> year</u>	<u>14.75</u>	<u>383.5</u>
<u>Beginning of the 6<sup>th</sup> year through the end of the 10<sup>th</sup> year</u>	<u>16.75</u>	<u>435.5</u>
<u>Beginning of the 11<sup>th</sup> year through the end of the 15<sup>th</sup> year</u>	<u>18.75</u>	<u>487.5</u>
<u>Beginning of the 16<sup>th</sup> year through the end of the 20<sup>th</sup> year</u>	<u>21.25</u>	<u>552.5</u>
<u>Beginning of the 21<sup>st</sup> year and over</u>	<u>22.25</u>	<u>578.5</u>

b. Full-time non-exempt Administrative:

Employees shall accrue PTO leave according to the following schedule for 26 pay periods per year:

<u>Year of Service Accrual</u>	<u>Hours Per-Pay-Period</u>	<u>Hours Per Year</u>
<u>Hire date through the end of the 1<sup>st</sup> year</u>	<u>5.25</u>	<u>136.5</u>
<u>Beginning of the 2<sup>nd</sup> year through the end of the 5<sup>th</sup> year</u>	<u>6.50</u>	<u>169</u>
<u>Beginning of the 6<sup>th</sup> year through the end of the 10<sup>th</sup> year</u>	<u>8.25</u>	<u>214.5</u>
<u>Beginning of the 11<sup>th</sup> year through the end of the 15<sup>th</sup> year</u>	<u>9.50</u>	<u>247</u>
<u>Beginning of the 16<sup>th</sup> year through the end of the 20<sup>th</sup> year</u>	<u>11</u>	<u>286</u>
<u>Beginning of the 21<sup>st</sup> year and over</u>	<u>12</u>	<u>312</u>

c. Full-time FLSA-Exempt Administrative

Employees shall accrue PTO leave according to the following schedule for 26 pay periods per year:

<u>Year of Service Accrual</u>	<u>Hours Per-Pay-Period</u>	<u>Hours Per Year</u>
<u>Hire date through the end of the 1<sup>st</sup> year</u>	<u>6.75</u>	<u>175.5</u>
<u>Beginning of the 2<sup>nd</sup> year through the end of the 5<sup>th</sup> year</u>	<u>8</u>	<u>208</u>
<u>Beginning of the 6<sup>th</sup> year through the end of the 10<sup>th</sup> year</u>	<u>9.75</u>	<u>253.5</u>
<u>Beginning of the 11<sup>th</sup> year through the end of the 15<sup>th</sup> year</u>	<u>11</u>	<u>286</u>
<u>Beginning of the 16<sup>th</sup> year through the end of the 20<sup>th</sup> year</u>	<u>12.75</u>	<u>331.5</u>
<u>Beginning of the 21<sup>st</sup> year and over</u>	<u>13.5</u>	<u>351</u>

5. PTO leave may not be accrued during a period of time when an employee is on long-term disability or is on extended leave without pay and has exhausted all FMLA entitlement.
6. Former employees who are re-hired with reinstatement rights following military service shall be entitled to assume the same eligibility for PTO as enjoyed as

outlined in Section 7, Paragraph H.

7. Employees may carry unused PTO over to the next year, to a maximum of:
  - a. Suppression Employees 960 hours.
  - b. Administrative Employees 680 hours.
  - c. At the end of the calendar year, any accrued PTO in excess of the maximum hours shall be forfeited.
8. Utilization: PTO leave shall be scheduled through the Scheduling software. The Fire Chief may set the rules of PTO use so that District operations are not disrupted.
9. An authorized holiday that falls within the time period of an administrative employee's scheduled PTO shall not be charged as PTO.
10. The District will not advance PTO days.
11. Administrative employees may request up to 96 PTO hours per calendar year in 8-hour increments. Administrative employees shall have a minimum of 96 PTO hours before being eligible for buyout, and the buyout may not reduce the employee's PTO hours below the minimum.
12. Suppression employees may request up to 144 PTO hours per calendar year in 24-hour increments. Suppressed employees shall have a minimum of 144 PTO hours before being eligible for buyout, and the buyout may not reduce the employee's PTO hours below the minimum.
13. Buyouts in sections 11 & 12 shall be requested for the year by November 15<sup>th</sup>
14. Scheduled paid leave and trade time may be taken consecutively up to a maximum of 30 calendar days with the approval of the Fire Chief, unless taken in conjunction with FMLA.
15. Shift-suppression personnel may use PTO in half-shift (12-hour) increments.
16. Resignation or Retirement:
  - a. Upon resignation or retirement, an employee will be paid the cash value of 50% of the earned PTO (carried over and earned) of the maximum defined in section 7.

- b. Deductions from termination pay may be made where the terminating employee has outstanding obligations to the District. The District may withhold the payment of termination pay if the employee fails to return District property in their possession.
- c. An employee who takes PTO in their final 2 weeks or doesn't give notice shall not be paid out for unused PTO. Unless it is for a medical retirement, or the Chief determines it is in the district's best interest.

17. Record Keeping: The official record of accrued and used PTO is to be kept by the District through a formal leave accounting system. Any discrepancies shall be reconciled directly through the Human Resource Officer. If discrepancies are not reported within thirty (30) days, all information shall be deemed correct.

#### H. Call Out:

- 1. Notification to the employee's Supervisor for the use of PTO shall be made no later than one (1) hour prior to the employee's regular reporting time.
- 2. Supervisors are charged with the responsibility to approve or disapprove PTO requests, and may require the employee to provide evidence of illness or injury.

#### I. Workers Compensation:

1. In the event an employee is injured on the job, they must immediately report the injury to the Human Resource Officer, and submit to any necessary drug testing (see Section 12) and apply for workers compensation. The employee may additionally utilize compensated PTO in accordance with the following formula: "Gross monthly compensation minus industrial compensation equals total compensation subject to PTO utilization. The number of hours to be charged shall be determined by dividing the total amount subject to use by the appropriate hourly compensation rate." This shall not be construed as allowing a gross income, inclusive of industrial compensation, in excess of the employee's regular monthly salary or earnings.

2. Insurance benefits are provided for more serious or longer-term illness or accidents. While insurance policies pay 60% of the normal wage, PTO time and PTO time may be used on a pro-rata basis to maintain normal income. The employee may supplement the disability benefit first with accrued PTO and PTO to receive 40% of their normal wage. During the duration of an employee supplementing their disability benefit, PTO and PTO accruals will continue. If no

[PTO](#) or [PTO](#) time is available, normal insurance proceeds only are payable and [PTO](#) and [PTO](#) will not accrue.

**J. Dependent Care Leave:**

An eligible employee may request up to 24 hours per year of Dependent Care Leave to care for the eligible employee's child, spouse, or parent who is ill or injured but may not have a serious health condition (non-FMLA qualifying event).

1. NSFSD may require an eligible employee to provide information about the need for Dependent Care Leave.
2. An eligible employee's [PTO](#) accrual shall be reduced by the number of hours taken by an employee as Dependent Care Leave under this paragraph.

**K. Funeral Leave:**

1. Funeral leave with pay, not to exceed one (1) week, may be allowed in the loss of the following:
  - a. Spouses, Adult Designee (as noted for health insurance) Son, Daughter, Mother, Father, Grandson, Granddaughter, Stepmother, Stepfather, Stepson, Stepdaughter, Son-in-law, and Daughter-in-law.
2. Funeral leave with pay, not to exceed one shift, may be allowed in the loss of the following:
  - a. Grandparents, Sister, Brother, Father-in-law, Mother-in-law, Sister-in-law, and Brother-in-law.
3. Employees desiring extended funeral leave may request to use comp time, [PTO](#), or leave without pay. Leave without pay may be used only if the employee has no accrued comp time or [PTO](#). Funerals which occur during use of [PTO](#) shall be treated as described in this paragraph and not be charged to [PTO](#).
4. If a funeral is attended or death occurs while an employee is on leave of absence, there will be no time off with pay forthcoming.

**L. Holiday Leave:**

1. The following days have been designated by the District to be paid holidays for Administrative Employees<sup>1</sup>:

<a href="#">New Year's Day</a>	<a href="#">January 1<sup>st</sup></a>
Martin Luther King Jr. Day	<a href="#">3<sup>rd</sup> Monday in January</a>
<a href="#">Presidents Day</a>	<a href="#">3<sup>rd</sup> Monday in February</a>
<a href="#">Memorial Day</a>	<a href="#">Last Monday of May</a>
<a href="#">Juneteenth</a>	<a href="#">June 19<sup>th</sup></a>
<a href="#">Independence Day</a>	<a href="#">July 4<sup>th</sup></a>
<a href="#">Pioneer Day</a>	<a href="#">July 24<sup>th</sup></a>
<a href="#">Labor Day</a>	<a href="#">1<sup>st</sup> Monday in September</a>
<a href="#">Veteran's Day</a>	<a href="#">November 11<sup>th</sup></a>
<a href="#">Thanksgiving Day</a>	<a href="#">4<sup>th</sup> Thursday of November</a>
<a href="#">Day after Thanksgiving</a>	<a href="#">Friday after Thanksgiving Day</a>
<a href="#">Christmas Day</a>	<a href="#">December 25<sup>th</sup></a>
<a href="#">Personal Day (Birthday)</a>	<a href="#">TBD as per individual</a>

2. When any of the above holidays fall on a Sunday, the following Monday shall be observed as the holiday. When any of the above holidays fall on a Saturday, the preceding workday shall be observed as the holiday.
3. Should a holiday occur while an employee is on [PTO](#), the employee will not be charged with [PTO](#) the day of the holiday.
4. Holiday Pay: Administrative Employees who are required to work on a designated holiday will receive compensation at the regular rate for the holiday plus compensation at the regular rate for all hours actually worked on the holiday.

**M. Court or Jury Leave:**

Each full time employee entitled to paid leave under these rules shall, during regularly scheduled work time only, be entitled to leave of absence with full pay for such period of required absence when, in obedience to a subpoena or direction by proper authority, the employee is to appear as a witness in a case involving the federal government, the State of Utah, or a political subdivision thereof, to serve on a jury or as a witness in a grievance/hearing. Witness or jurors

<sup>1</sup> Suppression accrues [PTO](#) at higher rates to compensate for [the lack of any paid holidays \(see paragraph G above\)](#)

fees paid to employees on leave with pay status shall be returned to the District for deposit in the general fund. Per diem and witness or juror fees may be retained by an employee who elects to use [PTO](#) leave while on jury duty or acting as a witness. Absence due to litigation not required by the employee's position, but as an individual, shall be taken as [PTO](#) leave, comp time, or leave without pay.

**N. Maternity Leave:**

1. An employee who becomes pregnant may continue working until such time as they can no longer satisfactorily perform their duties or their physical condition is such that their attending physician deems continued employment to be hazardous to the employee's health or the health of the unborn child.
2. [PTO](#) or Family & Medical Leave without pay, which is available to cover the time for physical examinations and periods of incapacitation, will be available to the pregnant employee for the same purpose.
3. Leave granted for maternity purposes shall be allowed. Such leave may also be eligible for short-term disability compensation according to District insurance program guidelines.
4. Employees who have exhausted all accumulated [PTO](#) but have not exhausted their FMLA leave, shall be granted Family & Medical Leave without pay for maternity and other allowed purposes. Family & Medical Leave with-out-pay shall run concurrently with the use of [PTO](#) and shall begin the first day the employee is not able to work. Employees desiring extended leave due to "pregnancy disability" shall receive it on the same basis as any other disability.

**O. Military Leave:**

Leave shall be granted for a period of active military service. Extended military leave is six (6) months or more, not to exceed five (5) years unless approved by the District. Short-term military leave is any leave of less than six (6) months in duration, normally not longer than 120 hours.

1. Short-term Military Leave is authorized for full-time employees pursuant to the following conditions:
  - a. Administrative Employees are entitled to one hundred and twenty (120) hours and Suppression Employees are entitled to one-hundred and sixty-

eight (168) hours of military leave per year without loss of regular pay or other fringe benefits. The employee may take military leave when activated. After the employee has exhausted their hours of military leave, they may take unpaid leave or substitute [PTO](#) or trades.

- b. Whenever possible, employees who are members of reserve units of the military shall notify the Fire Chief and Human Resource Officer within one week of receipt of an activation notice, and shall indicate in writing their intention and anticipation with regard to participating in periods of active duty. Such written notification shall be made a part of the individual employee's personnel file.
  - c. Employees requesting short term military leave may go on leave without pay status prior to using accrued [PTO](#) and comp-time.
  - d. While on short term military leave without pay, none of the employee's benefits shall accrue, except that health, dental and life insurance benefits will remain in force.
  - e. If the employee does not return to District employment after six (6) months, the Fire Chief may declare the position vacant.
2. Extended Military Leave without Pay shall be granted to employees who enlist, are drafted, or are recalled to active service in the armed forces of the United States in accordance with the provision of the Universal Military Training and Service Act. Former employees shall be permitted to return to District employment without loss of benefits pursuant to the provisions of the Utah Code §39-3-1. The following conditions shall apply:
- a. USERRA provides that an individual may serve up to 5 years in the uniformed services, in a single period of service or in cumulative periods totaling 5 years and retain the right to re-employment by their pre-service employer (38 USC 4312(c)).
  - b. The employee must have satisfactorily completed the period of active duty and furnish a certificate to that effect.
  - c. The District shall follow USERRA regulations regarding the reinstatement of an employee returning from active military duty. If the employee declines

an offer for position vacancy, reinstatement rights may be canceled by the Fire Chief.

- d. If, due to a service connected disability or for some other reason, an employee is not qualified to perform all the duties of their former position, they will be placed in the closest comparable position for which they are qualified or the employee will be placed on a list of eligibles for consideration for future openings. Under the American's With Disabilities Act, reasonable accommodation shall be provided unless to do so would prove to be an undue hardship.

**P. Administrative Leave:**

In cases of training, special educational pursuits, hardships, or other cases not provided for in these policies, the Fire Chief, may grant short-term leaves at full pay, partial pay, or without pay. The approval or denial of such requests is at the discretion of the Fire Chief and is not subject to appeal.

**Q. Family & Medical Leave Without Pay:**

The District will comply with all applicable requirements of the Family & Medical Leave Act of 1993 (FMLA).

1. Eligibility: All employees who have worked for the District for at least 12 months (which need not be a consecutive 12 month period) and have worked for the District at least 1250 hours in the previous consecutive 12 month period qualify for family & medical leave without pay.
2. Eligible employees may receive up to 12 weeks of unpaid, job protected, leave in any 12-month period for the following reasons:
  - a. To care for a child upon birth or upon placement for adoption or foster care;
  - b. To care for a parent, spouse, or child with a serious health condition, or,
  - c. When an employee is unable to work because of a serious health condition. A serious health condition is defined as "any illness, injury, impairment, or physical or mental condition that involves either inpatient care or continuing treatment by a health care provider"" (i.e. doctors, podiatrists, dentists, clinical psychologists, optometrists, chiropractors,

nurse practitioners, nurse midwives, and Christian Scientist practitioners). In addition, a single event or occasion, which results in a regimen of continuing treatment under the supervision of the health care provider, such as a regimen of medication or physical therapy, qualifies. Excluded from coverage are voluntary or cosmetic treatments, which are not medically necessary and preventive physical examinations. An employee returning to work after FMLA leave for their own serious health conditions shall provide a return to work release from their physician listing accommodations, if any. The District may restrict the employee's return to work if the accommodations preclude the employee from fully participating in their job responsibilities.

- d. When a family member is called on active military duty or called to active military duty
3. Eligible employees may receive up to 26 weeks of unpaid, job protected, leave in any 12-month period to care for a family member who sustained an injury or illness in the line of active military duty.
  4. Notice & Verification: Employees who want to take FMLA leave ordinarily must provide the District with at least 30 days' notice of the need for leave, if the need for leave is foreseeable. If the need is not foreseeable, the employee should give as much notice as is practicable. The employee notice shall contain the reason for the leave, the anticipated timing of the leave and the expected duration of the leave. In addition, employees who need leave for their own or a family member's serious health condition must provide medical certification of the serious health condition within 15 days after the request or as soon thereafter as is seasonably possible. The District may also require a second or third opinion (at the District's expense), periodic recertification of the serious health condition (as frequently as every 30 days), and, when the leave is a result of the employee's own serious health condition, a fitness for duty report to return to work. The District may deny leave to employees who do not provide proper advance leave notice or medical certification within established time frame.
  5. District Communication Requirements: Upon receiving notice of an employee need for FMLA leave the District must provide the employee with a detailed notice specifying the employee's rights and obligations in connection with the law and District policy and explain any consequences of a failure to meet these obligations. The District notice shall include:

- a. A statement that the leave will be counted against the employee's annual FMLA leave entitlement;
  - b. Requirements for the employee to furnish medical certification of a serious health condition and the consequences for failing to do so;
  - c. The requirement for the employee to use accrued paid leave,
  - d. Any requirements for the employee to make or participate in the payment of insurance premiums, and the methods for doing so;
  - e. Any requirement of the employee to present a fitness for duty certificate in order to return to work;
  - f. The employee reinstatement rights to the same or equivalent job;
  - g. The employee's status as a "key employee" and the conditions under which reinstatement may be denied, and
  - h. The employee's potential liability for health insurance premiums paid by the District during the leave if the employee does not return to work.
6. Method of Leave Usage: The leave may be taken intermittently or on a reduced leave schedule without the District's approval when medically necessary; therefore Supervisors shall take an active role in verifying medical necessity, especially in the case of emergencies and short notice situations. Medically necessary FMLA leave may be taken in half-hour, hourly, daily or weekly blocks of time, but may not be taken intermittently for any other non-medical purpose.
7. Employee Entitlements: Employees taking qualified FMLA leave are entitled to receive health benefits during the leave at the same level and terms of coverage as if they had been working throughout the leave. In addition, the District shall reinstate an employee returning from FMLA leave to the same or equivalent position with equivalent pay, benefits, and other employment terms as previously provided. The District's obligation under FMLA to reinstate an employee returning from leave ceases once the employee has used up their 12/26 week entitlement and continues on another form of leave, paid or unpaid. Also, the District may deny reinstatement if it can be demonstrated

that the employee would not otherwise have been employed at the time the reinstatement request is made, such as when an employee's position is eliminated due to a layoff.

8. **Accrued Benefit Impact:** Employees use of FMLA leave will not result in the loss of any employment benefit that accrued prior to the start of the employee's leave. However, the employee must first use any accrued paid [PTO](#), compensatory time, and [PTO](#) during a FMLA leave for the employee's own serious health condition or for a seriously ill family member. In addition, the employee must first use any accrued paid [PTO](#) or compensatory time, but not [PTO](#), during FMLA leave to care for a newborn or newly placed child, and no more than 5 paid sick days may be included in FMLA leave taken to care for a seriously ill family member (see [PTO](#) policy). In calculating the number of leave days used as part of the 12/26 week FMLA limit, all paid leave shall be included.
9. **Defining 12 month period:** The District shall use a rolling 12-month period measured backward from the date an employee uses any FMLA leave.

#### 10. Return to Work

- a. Upon returning to work, an employee whose FMLA leave was due to the employee's own serious health condition shall provide a release to return to work from his health care provider. In addition, an employee who has been absent due to illness or injury may also be required to undergo a Return to Work / Fitness for Duty Evaluation through a District-appointed physician. In such event, the district shall cover the cost of such examination.
  - b. If the employee has not exhausted their FMLA or other leave, the employee shall be restored to the same position held before the FMLA leave or to an equivalent position with equivalent pay and benefits, unless the employee has been identified as a "key employee."
11. **Temporary Work Assignments:** Where medical necessity dictates the need to use scheduled intermittent leave or a reduced work schedule, the District may require the employee to transfer temporarily to an alternative position that better accommodates recurring periods of leave than the employee's regular position. In addition, the District may transfer an employee to a part-time job with the same hourly rate of pay and benefits as long as the employee is not

required to take more leave than is medically necessary.

12. Record Keeping Requirements: Records retention for FMLA purposes must be maintained in accord with record keeping requirements of the Fair Labor Standards Act (FLSA). Records must be kept for a minimum of three years, which includes the following information:

- a. Basic payroll records;
- b. Dates that FMLA leave is taken;
- c. Hours of FMLA leave;
- d. Copies of employee notification given to employer;
- e. Copies of employer notices regarding employee rights and obligations;
- f. Copies of District policies and procedures describing benefits and leave provisions;
- g. Premium payments of employee benefits;
- h. Documents pertaining to disputes regarding designation of FMLA leave. All records relating to medical information must be kept in separate, confidential medical files.

**R. Retirement:**

The District is a participant in the Public Employee and Firefighters retirement programs of the Utah Retirement Systems (URS).

Qualifying suppression personnel participate in the URS Tier I or Tier II, Division "B", Firefighters Retirement System. Qualifying Administrative personnel participate in the Tier I or Tier II Public Employees Noncontributory Retirement System.

The District endorses the concept that performance, not age should be the standard for retaining qualified employees. There shall be no set retirement age from District employment. Contributions into the retirement system shall be made for all employees working full time.

1. Employees, at their discretion, may choose to retire any time after they are eligible under the provisions of the Retirement Act.
2. Employees over retirement age, as defined by the Social Security Administration, can be retained or hired as long as they are physically and mentally able to satisfactorily discharge the duties of the position.
3. The retirement system provides a number of benefits to the employee, including retirement benefits, death benefits, and survivor's allowances. Contributions are made by the employer as allowed by the retirement system.
4. All employees who have previously participated with URS prior to July 1, 2011 shall be enrolled in the Tier I retirement.
5. Effective July 1, 2011, all existing employees who have not participated and all newly hired employees shall be enrolled with the URS Tier II retirement unless previously enrolled within a URS retirement system.
6. Employees working less than full time but at least 20 hours per week and receiving any other non-mandated benefit from the District will also be enrolled in the District Retirement program.
7. Retirement credit will continue to accrue while an employee is receiving short-term disability.
8. Retirement credit will not accrue while an employee is receiving long-term disability or when an employee is on unpaid leave and has exhausted all FMLA entitlement.

**S. Unemployment Insurance:**

The District participates in the State Unemployment Insurance Program; and each person that terminates will be eligible for unemployment benefits in accordance with the rules and provisions as provided by the State. Employees terminated for cause shall not be eligible for unemployment benefits from the District.

**T. Education Assistance:**

When determined by the Fire Chief that additional training or education is required for the proper performance of a job, the District shall allow rescheduling of work time together with compensation for time spent in training plus associated expenses.

If a full-time employee desires to enhance their own job skills through training or academic pursuits which are viewed by the Fire Chief as being directly related to the job or a position to which one may wish to become promoted, and the employee initiates such a request; the District may give consideration in work schedule accommodations and tuition expenses.

Tuition expenses must be budgeted during the District's regular budget process. Employees requesting tuition reimbursement must be employed, full time, by the District for a minimum of 2 years. The District may choose to participate at a rate of 100% of tuition expenses. Education expenses may be taxable by the IRS. Employees with approved educational assistance must enter into a written agreement that upon termination (voluntary or involuntary, except for reduction in force) they will refund to the District monies received for educational assistance based upon the following schedule:

**Time Period Between Date Of Termination & Portion Of Expenses**

<u>&amp; Conclusion of Educational Course(s)</u>	<u>Refunded To District</u>
Less than one Year	100%
One Year, But Less than Two Years	75%
Two Years, But Less than Three Years	50%
Three Years, But Less than Four Years	25%
Greater than Four Years	0%

Employees who participate in this benefit shall maintain a 3.0 grade or better (on a 4.0 scale) in all classes at the end of each term or semester.

**U. Benefit Limitation:**

The benefits described in this section constitute the total and complete benefit package offered and available to all District employees who qualify for participation according to eligibility requirements established by this policy manual.



Benjamin L. Nielson  
*Fire Chief*

Tyler J Rowser  
*Administrative Battalion Chief*

Tyler D. Leavitt  
*Deputy Fire Marshal*

## STAFF REPORT

**To:** Administrative Control Board

**From:** Fire Chief Ben Nielson

**Date:** March 12, 2026

**Subject:** Establishment of Administrative Control Board Subcommittees

**Action Requested:** Approval to Establish Board Subcommittees

### Background

As the North Summit Fire Service District continues to grow in operational complexity, financial oversight, and strategic planning needs, it is beneficial for the Administrative Control Board to utilize subcommittees to focus on specific functional areas. Subcommittees allow board members to conduct more detailed reviews of complex issues and provide informed recommendations to the full board.

Establishing standing subcommittees will help improve oversight, increase efficiency in board deliberations, and ensure that key operational and financial matters receive appropriate review prior to full board consideration.

### Proposed Subcommittees

District staff recommends the creation of the following three Administrative Control Board subcommittees:

#### Audit Committee

The Audit Committee would provide oversight and review related to the District's financial accountability and compliance practices. Responsibilities may include:

- Reviewing annual financial audits
- Monitoring internal financial controls and compliance practices
- Reviewing audit findings and recommended corrective actions
- Providing recommendations to the Administrative Control Board regarding financial oversight matters

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This committee will help ensure transparency and accountability in the District's financial reporting and management practices.

### Staffing & Models Committee

The Staffing & Models Committee would focus on operational staffing levels and deployment strategies to ensure the District maintains appropriate service levels.

Responsibilities may include:

- Reviewing staffing levels and operational deployment models
- Evaluating long-term staffing needs based on call volume and service demand
- Reviewing staffing proposals and recommendations from District administration
- Providing recommendations to the Administrative Control Board regarding staffing policies and operational models

This committee will help guide strategic planning related to personnel resources and service delivery.

### Finance Committee

The Finance Committee would provide focused review and oversight of the District's financial planning and budgeting processes.

Responsibilities may include:

- Reviewing annual budgets and financial forecasts
- Evaluating major capital expenditures and long-term financial planning
- Monitoring revenue sources and fiscal sustainability
- Providing recommendations to the Administrative Control Board on budgetary and financial policy matters

The committee will assist the board in maintaining strong financial stewardship of District resources.

### Committee Structure

If approved, each subcommittee would consist of members of the Administrative Control Board and may include participation from District administration as needed to provide technical or operational expertise.

Subcommittees would serve in an advisory capacity and provide recommendations to the full Administrative Control Board for final consideration and action.

## Benefits of Subcommittees

Establishing these committees will:

- Improve efficiency in board meetings
- Allow more detailed review of complex issues
- Strengthen financial and operational oversight
- Support strategic planning for the District's future growth

## Staff Recommendation

District staff recommends that the Administrative Control Board approve the establishment of the following standing subcommittees:

- Audit Committee
- Staffing & Models Committee
- Finance Committee



Benjamin L. Nielson  
*Fire Chief*

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## STAFF REPORT

**To:** Administrative Control Board

**From:** Fire Chief Ben Nielson

**Date:** March 12, 2026

**Subject:** Approval of Wildland Firefighter and Wildland Engine Boss Job Descriptions

**Action Requested:** Approval of Job Descriptions

### Background

As the North Summit Fire Service District continues to expand its wildland fire response capabilities and participation in interagency deployments, it is necessary to establish clear job descriptions that define duties, qualifications, and operational expectations for personnel assigned to wildland operations.

District administration has developed two job descriptions to support these operational needs:

- **Wildland Firefighter**
- **Wildland Engine Boss**

These job descriptions establish consistent standards for responsibilities, qualifications, certifications, and physical requirements consistent with industry standards and the National Wildfire Coordinating Group (NWCG) qualification system.

### Proposed Job Descriptions

#### Wildland Firefighter

The Wildland Firefighter role is responsible for responding to fire, emergency medical, rescue, and hazard mitigation incidents while supporting wildland fire suppression and fuels management operations.

Primary responsibilities include:

North Summit Fire District  
PO Box 187 | 90 E. Center Street  
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- Performing fire suppression duties in both structural and wildland environments
- Providing emergency medical care at the AEMT level
- Operating and maintaining apparatus and firefighting equipment
- Participating in wildland fireline construction, mop-up operations, and fuels mitigation projects
- Maintaining readiness for local, state, and national wildland deployments

Minimum qualifications include Utah Firefighter II certification, Advanced EMT certification (or ability to obtain), NWCG Firefighter Type 2 qualification, and successful completion of physical fitness and pack test requirements.

### Wildland Engine Boss

The Wildland Engine Boss position is responsible for supervising assigned wildland engines and personnel during fire suppression, prescribed fire, and all-hazard operations.

Primary responsibilities include:

- Supervising wildland engine crews and directing fire suppression operations
- Ensuring safety and operational readiness of personnel and equipment
- Coordinating with incident command structures and dispatch in accordance with NWCG and ICS standards
- Maintaining documentation and operational records during incidents
- Supporting fuels reduction, prevention, and mitigation programs

The position requires NWCG **Wildland Engine Boss (ENGB)** qualification and must meet additional certification and physical readiness requirements, including the arduous pack test and required medical certifications.

### Operational Benefits

Approval of these job descriptions will:

- Establish clear expectations and standards for personnel assigned to wildland operations
- Align District qualifications and responsibilities with **NWCG wildland fire standards**
- Support the District's participation in **state and federal wildland mobilization systems**
- Improve workforce development and training pathways for wildland personnel
- Ensure compliance with safety and certification requirements for interagency deployments

## Staff Recommendation

District staff recommends that the Administrative Control Board approve the **Wildland Firefighter** and **Wildland Engine Boss** job descriptions to formally establish these positions within the District's operational structure.

**North Summit Fire Service District  
Rules, Policies and Procedures**

NSFSD Operational Policies and Procedures	Job Descriptions	Wildland Engine Boss
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**I. JOB SUMMARY**

Under the supervision of a Fire District Officer, and in compliance with Utah Law, National Wildfire Coordinating Group (NWCG) standards, and Fire District Policies and Procedures, this FLSA non-exempt position protects life, property, and natural resources by performing and supervising wildland firefighting, all-hazard response, and related emergency service duties.

The Wildland Engine Boss (ENGB) supervises multiple types of wildland engines and assigned personnel, leads the implementation of wildland and prescribed fire operations, and ensures the safe, efficient, and effective use of assigned resources. The position is deployable through interagency agreements including NUIFC, EMAC, and other state and federal mobilization systems.

During the non-wildland season, the Wildland Engine Boss performs firefighting, emergency medical, and related duties consistent with the Firefighter/AEMT job description.

**II. TOOLS AND EQUIPMENT USED**

Wildland fire apparatus, water pumps, chainsaws, hand tools, fire hoses, portable radios, GPS devices, mapping and weather instruments, emergency medical care equipment, personal protective equipment (PPE), power tools, small hand tools, ladders, and personal computer and phone.

**III. PHYSICAL DEMANDS**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodation may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to stand; walk; run; climb; use hands to handle or operate tools, equipment, or controls; and reach with hands and arms. The employee is occasionally required to sit; balance; stoop, kneel, crouch, or crawl; talk and hear; and taste or smell.

The employee must frequently lift and/or move up to 50 pounds and occasionally lift and/or move 185 pounds or more. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.

**IV. WORK ENVIRONMENT**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job.

While performing the duties of this job, the employee regularly works outdoors in a variety of weather conditions including heat, cold, wind, and smoke. The employee may be exposed to moving mechanical parts, uneven terrain, falling trees, wet and/or humid conditions, fumes or airborne particles, toxic or caustic chemicals, risk of electrical shock, and vibration.

Noise levels are usually moderate, except during firefighting operations or when operating power tools or fire apparatus, when levels may be loud. Hearing protection is provided and required as needed.

**V. ESSENTIAL DUTIES, FUNCTIONS AND RESPONSIBILITIES**

- Supervises and directs assigned engine crew in the performance of wildland fire suppression, prescribed fire, and all-hazard response operations.

## North Summit Fire Service District Rules, Policies and Procedures

NSFSD Operational Policies and Procedures	Job Descriptions	Wildland Engine Boss
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- Ensures crew and public safety during all phases of incident response and daily operations.
- Operates, drives, and maintains assigned wildland engine, pumps, hose lays, hand tools, and associated equipment.
- Leads or participates in initial attack, extended attack, mop-up, patrol, and prescribed fire assignments.
- Coordinates with dispatch, division supervisors, and incident command in accordance with NWCG and ICS standards.
- Maintains crew readiness including training, equipment inspection, and documentation
- Prepares and maintains accurate records including vehicle logs, ICS documentation, time sheets, and resource tracking.
- Assists with wildland fire prevention, education, and fuels mitigation programs.
- Performs station maintenance, apparatus checks, and administrative duties as required.
- During non-wildland periods, performs firefighting, EMS, and related duties as outlined in the Firefighter/EMT job description.
- Participates in physical fitness activities in order to maintain the capacity for sustained physical exertion.
- Performs other job-related duties as assigned by the NSFSD administration.

### **VI. MINIMUM QUALIFICATIONS**

- High school diploma or GED equivalent.
- Must be twenty-one (21) years of age or older.
- Must be a citizen of the United States or provide proof of appropriate work authorization.
- Utah Advanced Emergency Medical Technician (AEMT) certification (or ability to obtain within one year of hire).
- NWCG Wildland Engine Boss (ENGB) qualification required at time of appointment.
- Must possess a valid Utah driver's license with a stable driving history and no record of suspension or revocation.
- Must be able to perform strenuous physical activity for extended periods in extreme environmental conditions including heat, cold, and smoke.
- Must be able to read, write, and communicate effectively in the English language.
- Must have the ability to follow verbal and written instructions, exercise sound judgment, and supervise others effectively.
- Must have no felony convictions or disqualifying criminal history within the past seven (7) years and be of good character.

### **VII. SPECIAL REQUIREMENTS**

- Must maintain current NWCG Wildland Engine Boss (ENGB) qualification.
- Must pass and maintain certifications in Basic Life Support (BLS), Advanced Life Support (ACLS), Pediatric Advanced Life Support (PALS), and per NSFSD standards.
- Must successfully complete the annual pack test at the arduous level and all NSFSD wildland readiness requirements.
- Must comply with all NSFSD deployment, training, and safety standards for interagency operations.
- Subject to assignment on local, state, and national incidents under interagency resource mobilization systems (NUIFC, EMAC, or equivalent).
- Must participate in regular physical fitness and professional development programs as required by the District.
- If assigned to suppression, this role will be subject to the required task performance test.

North Summit Fire Service District  
Rules, Policies and Procedures

NSFSD Operational Policies and Procedures	Job Descriptions	Wildland Engine Boss
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**This job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.**

**North Summit Fire Service District  
Rules, Policies and Procedures**

NSFSD Operational Policies and Procedures	Job Descriptions	Wildland Firefighter
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**I. JOB SUMMARY**

Under the supervision of a Fire District Officer or Wildland Engine Boss, this position performs firefighting, emergency medical, rescue, and hazard mitigation duties in both structural and wildland environments. The Wildland Firefighter participates in the control and suppression of fires, provides emergency medical care to the sick and injured, maintains station readiness, and assists in interagency wildland and fuels management operations as assigned.

This is a year-round, full-time position that performs primarily wildland fire operations during the fire season and structural fire and EMS duties during the off-season.

**II. TOOLS AND EQUIPMENT USED**

Fire apparatus, water pumps, chainsaws, hand tools, fire hoses, portable radios, GPS devices, mapping and weather instruments, emergency medical care equipment, personal protective equipment (PPE), power tools, small hand tools, ladders, and personal computer and phone.

**III. PHYSICAL DEMANDS**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodation may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to stand; walk; run; climb; use hands to handle or operate tools, equipment, or controls; and reach with hands and arms. The employee is occasionally required to sit; balance; stoop, kneel, crouch, or crawl; talk and hear; and taste or smell.

The employee must frequently lift and/or move up to 50 pounds and occasionally lift and/or move 185 pounds or more. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.

**IV. WORK ENVIRONMENT**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job.

While performing the duties of this job, the employee regularly works outdoors in a variety of weather conditions including heat, cold, wind, and smoke. The employee may be exposed to moving mechanical parts, uneven terrain, falling trees, wet and/or humid conditions, fumes or airborne particles, toxic or caustic chemicals, risk of electrical shock, and vibration.

Noise levels are usually moderate, except during firefighting operations or when operating power tools or fire apparatus, when levels may be loud. Hearing protection is provided and required as needed.

**V. ESSENTIAL DUTIES, FUNCTIONS AND RESPONSIBILITIES**

- Responds to fire, EMS, rescue, and hazardous condition calls as part of an assigned crew.
- Performs fire suppression duties in both structural and wildland environments.
- Provides emergency medical care at the AEMT level.
- Operates and maintains assigned apparatus, equipment, and facilities.
- Participates in wildland operations, including Fireline construction, mop-up, and fuels reduction projects.
- Maintains readiness for interagency wildland deployment during fire season.

## North Summit Fire Service District Rules, Policies and Procedures

NSFSD Operational Policies and Procedures	Job Descriptions	Wildland Firefighter
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- Participates in training, fitness, and continuing education programs.
- Performs station maintenance, public education, and other duties as assigned.
- During non-wildland periods, performs firefighting, EMS, and related duties as outlined in the Firefighter/EMT job description.
- Participate in physical fitness activities in order to maintain the capacity for sustained physical exertion.
- Performs other duties as assigned.

### VI. MINIMUM QUALIFICATIONS

- High school diploma or GED equivalent.
- Must be twenty-one (21) years of age or older.
- Must be a citizen of the United States or provide proof of appropriate work authorization.
- Must possess a valid Utah driver's license with a stable driving history and no record of suspension or revocation.
- Utah Firefighter II certification.
- Utah Advanced EMT certification (or ability to obtain within one year).
- NWCG Firefighter Type 2 (FFT2) qualification.
- Must pass the Arduous Pack Test and NSFSD (PAT) Physical Agility Testing requirements.
- Must be able to perform strenuous physical activity for extended periods in extreme environmental conditions including heat, cold, and smoke.
- Must be a current NSFSD full-time employee in good standing.
- Must be able to read, write, and communicate effectively in the English language.
- Must have the ability to follow verbal and written instructions, exercise sound judgment, and supervise others effectively.
- Must have no felony convictions or disqualifying criminal history within the past seven (7) years and be of good character.

### VII. SPECIAL REQUIREMENTS

- Maintain annual wildland refresher (RT-130) and biannual AEMT recertification.
- Comply with NSFSD safety, deployment, and medical standards.
- Must pass and maintain certifications in Basic Life Support (BLS), Advanced Life Support (ACLS), Pediatric Advanced Life Support (PALS) per NSFSD standards.
- Subject to assignment in both structural and wildland environments as operational needs dictate.

**This job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.**