

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

**MEETING AGENDA**

**Thursday May 21, 2026**  
**4:00 p.m.**

CALL TO ORDER

APPROVAL OF MINUTES OF PREVIOUS MEETING(S):

1. April 21, 2026 Regular Meeting

CITIZENS TO BE HEARD

COMMISSION MEMBER DISCLOSURES

APPROVE BILLS AND SIGN CHECKS

CHIEF'S REPORT

ONGOING BUSINESS

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

DISCUSSION AND POTENTIAL ACTION ITEMS

1. Renewal of ILA with Grand County to Collect Impact Fees - *Cathy*
2. URS Contribution Changes for 2026-2027 & Election to Pick Up – *Cathy*

FUTURE CONSIDERATIONS – *Chair Walker*

ADJOURN

Executive session if needed  
Workshop session as needed

***NOTICE OF SPECIAL ACCOMMODATION DURING PUBLIC MEETINGS.***

***In compliance with the Americans with Disabilities Act, individuals with special needs requests wishing to attend Moab Fire Department Commission meetings are encouraged to contact the Department two (2) business days in advance of these events. Specific accommodations necessary to allow participation of disabled persons will be provided to the maximum extent possible. Requests for inclusion on an agenda and supporting documentation must be received by 5:00 PM on the Thursday prior to a regular Commission Meeting and forty-eight (48) hours prior to any Commission Meeting. Information relative to these meetings/hearings may be obtained at the Moab Valley Fire Department 45 S. 100 E. Moab Utah 84532 (435)259-5557***

***Posted by Cathy Bonde***  
***05/15/2026***

# Moab Valley Fire Protection District Commission Meeting

45 South 100 East, Moab Utah 84532

Tuesday April 21, 2026- 4:00 p.m.

## A. Call to Order:

1. The meeting was called to order by Chairman Archie Walker at 4:02 p.m.
2. Commissioners Present: Commissioner Archie Walker, Commissioner Jim McGann
3. Staff Present: Chief TJ Brewer, Battalion Chief Brandon McGuffee, Administrator Cathy Bonde, Mechanic Cody Thurlo, Wildland Engine Boss Terry Tilford, Wildland Seasonal and Engine Boss Trainee Savannah Smith.

## B. Introduction of New Employees:

1. Chief Brewer briefly introduced Cody Greaves, Terry Tilford, and Savannah Smith. He informed commissioners there is an additional wildland seasonal who is not present. Terry Tilford and Savannah Smith each shared their experience with wildland firefighting.

Commissioner Walker asked Terry what he expects from the commission, and he stated support for the program and its needs.

Cody Greaves gave a brief overview of the need for repairs to equipment.

## B. General Business:

1. Approval of Minutes – Commissioner Walker motioned to approve the minutes from the March 17, 2026 meeting. Commissioner McGann seconded, and the motion passed unanimously.
2. Citizens to Be Heard – None present.
3. Commission Member Disclosures – No disclosures were necessary at this meeting, although Commissioner Walker stated he has one son who works for the department and one son who volunteers for the department. Commissioner McGann stated his wife is a Grand County Commissioner.
4. Approval of Bills – Moved until later in the meeting.

## C. Chief's Report:

1. We have new meeting room furniture thanks to a grant. We also are getting a pumpkin, some PPE, and a used chipper from grant funds.
2. We purchased a Polaris Ranger for responding to incidents further out in the county. It will also be available to respond to incidents outside of our jurisdiction as part of a REMS team. A Dodge pickup truck has been ordered to haul the UTV. The cost of the truck is just under \$60,000.00. We will also order an enclosed trailer and some loose equipment.

3. The REMS team is training at least once per month. There are about 20 people on the roster between Fire and EMS. Not all are certified yet.
4. We completed our ISO and are still hopeful we will get to a class 3. We had the same inspector as last time, and he was impressed with the improvements we have made.
5. The Junior Services Academy will be June 3<sup>rd</sup> and 4<sup>th</sup>. The age range is grades 5-7. Chief Brewer stated we would like to get into the middle school as we have been working with the high school through our intern program. We are also trying to create a fire department class. These things can benefit recruitment but are very time-consuming.
6. The remodel of living quarters at station 2 is complete.
7. Moab City has declined to sign the CWS. The city attorney said he thinks it is the fire department's responsibility and we believe it is the city's responsibility as it has been in the past. We are responsible for the operational fire suppression, not the insurance policy for the city. This issue is currently in the hands of the attorneys and their interpretation of the code. Commissioner McGann asked who our attorney is, and Chief Brewer stated we have an attorney we contract with when needed. Cathy added that the attorneys involved in the CWS disagreement are those of the city and state.
8. We met with the city to discuss fireworks. Ideally, the result will be designated places to set off fireworks.
9. We will have several engines at the car show for public relations purposes.
10. There is a multi-agency hoist training on Thursday in the river corridor. We have had several multi-agency trainings recently including a wildfire table top with the sloughs catching fire and teaching extrication to some EMS employees.
11. A wildland season forecast was presented. We are currently in green-up, but pinion and juniper are barely alive moisture wise. It is anticipated we will dry up toward the end of May, and June and July will be high fire risk. Discussion was had on limited water availability.
12. We have had a number of very bad incidents recently including fatalities. Discussion was had on providing mental health services and the possible future need to increase funding to provide resources and services.
13. Cody Greaves has asked to purchase a program that will help efficiently and effectively diagnose engine issues. Cody presented information on the program. Commissioner McGann stated he would like to get feedback from Commissioner Harrison. Both Commissioners McGann and Walker agreed to the purchase if Commissioner Harrison supports it. Chief Brewer will discuss the program purchase with Commissioner Harrison. The cost will come out of Capital.

#### **D. Ongoing Business:**

1. San Juan County Annexation – Chief Brewer stated there was some discrepancy in relation to ownership of the trucks San Juan County gave to us for use. We are working through that. We have put money into them for repairs and maintenance, but they remain insured by San Juan County. An annexation meeting has taken place, and the process is beginning to move forward.
2. REMS Team – Chief Brewer updated this item in the Chief's report.
3. Dispatch Fees – No change from the last meeting.
4. Impact Fees – Cathy stated we are still working with the county to put together the agreement for them to collect impact fees on our behalf. Both commissions need to pass it by mid-May.

#### **E. Discussion and Potential Action Items:**

1. Amending Fee Schedule to Include Impact Fees – Cathy presented an amended fee schedule that included the impact fees we recently held a public hearing on and approved. Commissioner Walker motioned to approve the amended fee schedule. Commissioner McGann seconded the motion, and it passed unanimously.
2. URS Contribution Changes for 2026-2027 – Cathy presented a document outlining changes to URS contributions for the next governmental fiscal year. No changes are being made to Tier 1 Firefighters, but Tier 2 Firefighter contributions are increasing and Public Employee contributions are decreasing. The department currently covers the employee pick up for Tier 2 Firefighters and commissioners will need to decide if they want to pick up the additional amount. For public employees, the department currently contributes an equitable amount of the employees' required contribution to the employees' 401K. Cathy stated these increases are included in the approved 2026 budget as the changes had been proposed prior to the completion of our budgeting process. Commissioner McGann asked for the overall cost if the department were to pick up the increases. Cathy will email commissioners with that information, and a decision can be made at the May or June meeting. Commissioner McGann stated he will not be at the meeting. He is unavailable May 7<sup>th</sup> to the 20<sup>th</sup>. Commissioner Walker said he may not be available for the June meeting. Cathy stated we can move meetings if necessary.
3. Thompson Fire Station – Chief Brewer informed commissioners we have made a number of upgrades to the Thompson Fire Station. He intends to take some personnel to Thompson in the next couple of weeks to do some small repairs. There are also some bigger projects such as electrical issues.

Commissioner Walker asked about Thompson division and Captain Mark Marcum. Chief Brewer stated we continue to pay him as Captain. Chief Brewer has completed a job description for the position. The job description was given to Mark last week to review. The description clearly states it is a fire department position, not a fire department/EMS position. Chief Brewer provided further information on the job description and offered to share it with commissioners.

Discussion was had on water availability in Thompson.

4. Changes to Holiday and Vacation Policies – Chief Brewer informed commissioners of Utah State Code allowing employees to choose a state holy day as a holiday. Grand County has included “or any other day the employee chooses to recognize.” Chief Brewer said we still adhere to county policy for time off benefits. Further discussion was had on this policy.

**E. Future Considerations:**

1. Schedule Facilities Planning Session – Cathy stated that the majority of our impact fees go to facilities, and we need to make decisions on our future growth. Discussion was had on property at Station 2.

**F. Approval of Bills:**

1. Commissioner McGann asked about invoices from Curtis Tools. Cathy stated they were for annual maintenance of our Hurst tools, air compressor, and SCBAs. She added that we have overspent our budget line item for equipment repairs and maintenance. The budget line item was based on what we spent last year, and items were more expensive this year than last. Brandon added we have more Hurst tools this year than last year.
2. Commissioner McGann also asked about the check to the Grand Conservation District. Cathy stated it is for the purchase of the chipper we have been using for fuels mitigation. Of the \$32,000.00, we are only contributing \$2,000.00 because \$30,000.00 is covered by a state grant. Cathy added that when the chipper is used in relation to the CWDG grant, we charge the grant \$30.00 per hour of use, so we will see our investment returned to us.
3. Commissioner Walker made a motion to approve bills. Commissioner McGann seconded, and the motion passed unanimously.

**I. Adjourn:**

1. Chairman Walker adjourned the meeting at 5:13 p.m.

\_\_\_\_\_ **Date** \_\_\_\_\_

**Archie Walker, Chairman**

**Attest:** \_\_\_\_\_

**Catherine Bonde, Clerk**

## MOAB VALLEY FIRE PROTECTION DISTRICT

### Profit & Loss Budget vs. Actual

January through December 2026

Ordinary Income/Expense	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>3018 · Operating Grants</b>				
3018.5 · PPM Wildfire Grant	7,200.00	0.00	7,200.00	100.0%
3018.4 · CWDG Grant	106,470.18	247,525.00	-141,054.82	43.01%
3018.2 · UT Fire Dept. Assistance Grant	9,411.40	0.00	9,411.40	100.0%
3018.1 · Misc Grants	0.00	3,000.00	-3,000.00	0.0%
<b>Total 3018 · Operating Grants</b>	123,081.58	250,525.00	-127,443.42	49.13%
<b>3020 · Local taxes</b>				
3020.1 · General	0.00	1,318,735.00	-1,318,735.00	0.0%
3020.2 · Delinquent Tax	54,666.19	15,000.00	39,666.19	364.44%
3020.3 · MISC. Tax	21,488.76	85,000.00	-63,511.24	25.28%
3020.4 · Sales Tax	0.00	869,000.00	-869,000.00	0.0%
<b>Total 3020 · Local taxes</b>	76,154.95	2,287,735.00	-2,211,580.05	3.33%
<b>3014 · Sales Service, Contracts</b>				
3014.1 · Arches National Park	0.00	1,500.00	-1,500.00	0.0%
3014.3 · San Juan County	0.00	46,000.00	-46,000.00	0.0%
3014.4 · State of Utah (Wildland)	62,505.77	276,000.00	-213,494.23	22.65%
3014.5 · Miscellaneous	0.00	100.00	-100.00	0.0%
3014.6 · Fee Schedule Billed				
3014.62 · Other Fee Schedule Billing	0.00	2,500.00	-2,500.00	0.0%
3014.61 · Inspections	52,738.30	50,000.00	2,738.30	105.48%
<b>Total 3014.6 · Fee Schedule Billed</b>	52,738.30	52,500.00	238.30	100.45%
<b>Total 3014 · Sales Service, Contracts</b>	115,244.07	376,100.00	-260,855.93	30.64%
<b>3011 RENT &amp; MISC</b>				
3011.1 · Apt 1	0.00	2,400.00	-2,400.00	0.0%
3011.2 · Apt 2	0.00	2,400.00	-2,400.00	0.0%
3011.3 · Station 2 Lot Rent	600.00	0.00	600.00	100.0%
<b>Total 3011 RENT &amp; MISC</b>	600.00	4,800.00	-4,200.00	12.5%
<b>3060 · INTEREST</b>	23,839.50	45,000.00	-21,160.50	52.98%
<b>Total Income</b>	338,920.10	2,964,160.00	-2,625,239.90	11.43%
<b>Gross Profit</b>	338,920.10	2,964,160.00	-2,625,239.90	11.43%
<b>Expense</b>				
440 · Cont. to Other Gvts.	18.00	1,600.00	-1,582.00	1.13%
410 · Bad Debt	0.00	500.00	-500.00	0.0%
411 · PAYROLL EXPENSES/SALARIES				
<b>Total 411 · PAYROLL EXPENSES/SALARIES</b>	327,688.07	1,246,944.17	-919,256.10	26.28%
413 · EMPLOYEE BENEFITS	171,636.23	685,000.00	-513,363.77	25.06%
414 · Nonwage Compensation / Mbr Bfts				
414.6 · Miscellaneous Member Benefits	0.00	550.00	-550.00	0.0%
414.5 · T-Shirts, Hats, Patches, Coin	220.00	7,000.00	-6,780.00	3.14%
414.4 · Member Pay	5,070.34	67,100.00	-62,029.66	7.56%
414.3 · Member Events & Benefits	1,905.81	40,700.00	-38,794.19	4.68%
414.2 · Uniforms	1,103.45	20,000.00	-18,896.55	5.52%

Grant for 3 Fire Danger Signs. Revenue will be added to Prevention Budget line item when amended.

Work will decrease until Fall.

Grant for Pumpkin, PPE & WL Supplies. Revenue will be added to Cap Equip, PPE & WL Supplies budget line items when amended.

Total of \$104,094.20 owed to us. Some may be abated.

Surpassed budgeted income

## MOAB VALLEY FIRE PROTECTION DISTRICT

### Profit & Loss Budget vs. Actual

January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
<b>Total 414 · Nonwage Compensation / Mbr Bfts</b>	8,299.60	135,350.00	-127,050.40	6.13%
<b>415 · Professional &amp; Technical Svc</b>				
415.1 · Accounting	0.00	500.00	-500.00	0.0%
415.2 · Audit	0.00	6,400.00	-6,400.00	0.0%
415.3 · Other Professional Services	0.00	11,000.00	-11,000.00	0.0%
<b>Total 415 · Professional &amp; Technical Svc</b>	0.00	17,900.00	-17,900.00	0.0%
<b>421 · Dues and Subscriptions</b>	3,406.06	22,000.00	-18,593.94	15.48%
<b>422 · Advertising and Public Notices</b>	371.00	2,200.00	-1,829.00	16.86%
<b>423 · Travel - Education &amp; Training</b>				
423.1 · Education	\$3,930.00 for cert testing → 10,218.07	27,500.00	-17,281.93	37.16%
423.2 · Fire Prevention	Funds from PPM grant will increase available funds in budget line item. (An additional \$3,600.00 also exists here.) → 3,078.20	6,000.00	-2,921.80	51.3%
423.3 · Fire Convention	0.00	2,200.00	-2,200.00	0.0%
423.4 · Specialty Rescue	4,808.69	80,000.00	-75,191.31	6.01%
423.5 · Travel	4,347.15	22,000.00	-17,652.85	19.76%
423.6 · Wildland Travel	12,775.56	16,500.00	-3,724.44	77.43%
<b>Total 423 · Travel - Education &amp; Training</b>	35,227.67	154,200.00	-118,972.33	22.85%
<b>424 · Office Expense</b>	TX & GA deployments. Budgeted for 3 rolls with full food & lodging cost. → 8,987.64	29,700.00	-10,712.36	63.93%
<b>425 · Equip &amp; Trk Mant - Oper Supplies</b>				
425.1 · Motor Fuels	1,210.46	44,000.00	-32,789.54	25.48%
425.2 · Auto & Truck Repairs & Maint	22,726.07	84,085.62	-61,359.55	27.03%
425.3 · Wildland Supplies	4,366.35	11,000.00	-6,633.65	39.69%
425.4 · PPE	18,784.38	55,000.00	-36,215.62	34.15%
<b>Total 425 · Equip &amp; Trk Mant - Oper Supplies</b>	57,087.26	194,085.62	-136,998.36	29.41%
<b>426 · Building Repair &amp; Maintenance</b>	12,788.92	13,200.00	-411.08	96.89%
<b>427 · UTILITIES</b>	\$8,211.21 on Sta 2 in 2026 → 12,419.31	40,480.00	-28,060.69	30.68%
<b>451 · INSURANCE</b>	\$3,151.34 on Thompson in 2026 → 10,858.49	62,700.00	-51,841.51	17.32%
<b>461 · Small Tools &amp; Minor Equipment</b>				
461.5 · Misc. Tools & Equipment	106.86	550.00	-443.14	19.43%
461.4 · Radios	\$15,048.48 for routine annual inspection/service. → 6,929.72	18,000.00	-11,070.28	38.5%
461.3 · Equipment R&M	16,133.97	12,000.00	4,133.97	134.45%
461.2 · Shop Tools & Equipment	3,382.45	10,000.00	-6,617.55	33.83%
461.1 · Appliances & Tools for Engines	261.45	12,100.00	-11,838.55	2.16%
461.6 · Fuels Mitigation	2,236.48	53,525.00	-51,288.52	4.18%
<b>Total 461 · Small Tools &amp; Minor Equipment</b>	29,050.93	106,175.00	-77,124.07	27.36%
<b>472 · Infrastructure (Station 1 Bldg)</b>	0.00	25,000.00	-25,000.00	0.0%
<b>473 · Machinery and Equipment</b>				
473.7 · BME Engine	36,107.19	36,107.18	0.01	100.0%
473.5 · CIB Pumper Engine	18,000.00	18,000.00	0.00	100.0%
473.6 · CIB Pumper Engine Reserve Acct	3,262.00	3,262.00	0.00	100.0%
<b>Total 473 · Machinery and Equipment</b>	57,369.19	57,369.18	0.01	100.0%
<b>474 · CAPITAL EQUIPMENT</b>				
474.1 · Capital Equipment-General	116,470.12	140,000.00	-23,529.88	83.19%
474.2 · Fuels Mitigation	0.00	6,000.00	-6,000.00	0.0%
<b>Total 474 · CAPITAL EQUIPMENT</b>	116,470.12	146,000.00	-29,529.88	79.77%

\$70,433.12 - UTV, \$32,000.00 chipper (\$30,000.00 to be reimbursed by grant), \$4,337.00 pumpkin (to be reimbursed by grant)

## MOAB VALLEY FIRE PROTECTION DISTRICT

### Profit & Loss Budget vs. Actual

January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
<b>Total Expense</b>	861,678.49	2,940,403.97	-2,078,725.48	29.31%
<b>Net Ordinary Income</b>	-522,758.39	23,756.03	-546,514.42	-2,200.53%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
611 · . Sale of Asset	13,500.00	0.00	13,500.00	100.0%
<b>Total Other Income</b>	13,500.00	0.00	13,500.00	100.0%
<b>Other Expense</b>				
700 · Other Expenses	128.91	200.00	-71.09	64.46%
701 · Interest Expense	23,461.01	23,556.03	-95.02	99.6%
<b>Total Other Expense</b>	23,589.92	23,756.03	-166.11	99.3%
<b>Net Other Income</b>	-10,089.92	-23,756.03	13,666.11	42.47%
<b>Net Income</b>	<b>-532,848.31</b>	<b>0.00</b>	<b>-532,848.31</b>	<b>100.0%</b>

Sale of E2 

\$77.60 international credit card fee 

**MOAB VALLEY FIRE PROTECTION DISTRICT**  
**Balance Sheet**  
As of May 14, 2026

	May 14, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
104 · MACU Checking Acct.	
104.1 · MACU Operating	32,991.05
104.2 · MACU Capital Equipment	25,000.00
104.3 · MACU Injury	17,000.00
104 · MACU Checking Acct. - Other	-6,728.74
<b>Total 104 · MACU Checking Acct.</b>	68,262.31
105 · MACU Savings Acct.	439.78
102 · Desert Rivers CU-MVF Donations	5,106.85
103 · Desert Rivers CU Savings	25.00
120 · PTIF	1,591,271.67
101 · Wells Fargo	
101.1 · Operating	333.86
101 · Wells Fargo - Other	-333.86
<b>Total 101 · Wells Fargo</b>	0.00
<b>Total Checking/Savings</b>	1,665,105.61
<b>Accounts Receivable</b>	
110 · Accounts Receivable	204,899.24
<b>Total Accounts Receivable</b>	204,899.24
<b>Total Current Assets</b>	1,870,004.85
<b>TOTAL ASSETS</b>	<b>1,870,004.85</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
200 · Accounts Payable	87,598.07
<b>Total Accounts Payable</b>	87,598.07
<b>Other Current Liabilities</b>	
220 · Payroll Liabilities	
222.1 · UT Unemployment	1,414.74
221 · Federal	40.92
222 · STATE W/H	1,764.00
220 · Payroll Liabilities - Other	50.00
<b>Total 220 · Payroll Liabilities</b>	3,269.66
<b>Total Other Current Liabilities</b>	3,269.66

12:57 PM

05/14/26

Accrual Basis

MOAB VALLEY FIRE PROTECTION DISTRICT

Balance Sheet

As of May 14, 2026

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	<u>May 14, 26</u>
Total Current Liabilities	90,867.73
Total Liabilities	90,867.73
Equity	
320 · Retained Earnings	2,312,970.72
Net Income	-533,833.60
Total Equity	1,779,137.12
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,870,004.85</u></b>

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

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

MOAB VALLEY FIRE PROTECTION DISTRICT  
Transaction Detail By Account  
April 16 through May 14, 2026

	Date	Name	Memo	Debit	Credit	Balance
<b>411 · PAYROLL EXPENSES/SALARIES</b>						
411 · PAYROLL EXPENSES/SALARIES - Other						
Total 411 · PAYROLL EXPENSES/SALARIES - Other				0.00	0.00	80,457.94
Total 411 · PAYROLL EXPENSES/SALARIES				80,457.94	0.00	80,457.94
<b>413 · EMPLOYEE BENEFITS</b>						
Total 413 · EMPLOYEE BENEFITS				53,840.76	2,880.96	50,959.80
<b>414 · Nonwage Compensation / Mbr Bfts</b>						
414.4 · Member Pay						
	04/16/2026	MES Service Company LLC	Helmet for Traedyn Brewer - Cost from Meeting Pay	424.95		424.95
Total 414.4 · Member Pay				424.95	0.00	424.95
414.2 · Uniforms						
	04/30/2026	MACU VISA	Amazon - Patches for Mechanic Shirt	27.96		27.96
	04/30/2026	MACU VISA	Amazon - Mechanic Shirts (with above Amazon purchase)	49.98		77.94
	04/30/2026	MACU VISA	Amazon - WL Boots for C Whetton (will return)	194.00		271.94
	04/30/2026	MACU VISA	Amazon - Work Pants for C Thurlo	95.00		366.94
Total 414.2 · Uniforms				366.94	0.00	366.94
Total 414 · Nonwage Compensation / Mbr Bfts				791.89	0.00	791.89
<b>421 · Dues and Subscriptions</b>						
	04/16/2026	Penguin Management, Inc.	12 mos of Captain Plan, 50 recipients. Unlimited app & text notifi	2,100.00		2,100.00
	04/16/2026	Penguin Management, Inc.	Development - Infrastructure Mainenance Fee	24.00		2,124.00
	04/16/2026	Penguin Management, Inc.	5 Receipt add on Pack	240.00		2,364.00
	04/30/2026	MACU VISA	UT Fire Admin Membership	50.00		2,414.00
	05/08/2026	UTAH STATE FIREFIGHTERS' ASSOCIATION	2026 Membership for Chris Whetton	25.00		2,439.00
Total 421 · Dues and Subscriptions				2,439.00	0.00	2,439.00
<b>423 · Travel - Education &amp; Training</b>						
423.1 · Education						
	04/16/2026	WALKER'S TRUE VALUE	Materials for Training Tower	19.47		19.47
	04/17/2026	GRAND COUNTY EMS	2 CPR/FA Cards	36.00		55.47
	04/21/2026	GRAND COUNTY EMS	27 HS Cards - Class taught by Russell Pierce 1.21.26	486.00		541.47
	04/29/2026	UTAH VALLEY UNIVERSITY	Cert Exam Attempts: 2 no shows: M Blank, K Reece-Sullivan	20.00		561.47
	04/30/2026	MACU VISA	Am Heart Assoc. - T Tilford	23.00		584.47
	04/30/2026	MACU VISA	Am Hear Assoc. - S Smith	23.00		607.47
	04/30/2026	MACU VISA	ShowStoppers Pizza - Dinner for Live Fire Training	217.75		825.22
Total 423.1 · Education				825.22	0.00	825.22
423.2 · Fire Prevention						
	05/14/2026	Pipe Dream	JESA T-Shirts - 36	620.00		620.00
Total 423.2 · Fire Prevention				620.00	0.00	620.00
423.4 · Specialty Rescue						
	04/16/2026	GearHeads Outdoor Store	Ropes, Guides, Screws, etc. for REMS Team	563.23		563.23
Total 423.4 · Specialty Rescue				563.23	0.00	563.23
423.6 · Wildland Travel						
	04/30/2026	MACU VISA	Holiday Inn - TX - T Tilford	136.85		136.85
	04/30/2026	MACU VISA	Holiday Inn - TX - S Smith	136.85		273.70
	04/30/2026	MACU VISA	Hampton Inn T Tilford	110.00		383.70
	04/30/2026	MACU VISA	Hampton Inn S Smith	110.00		493.70
	05/13/2026	Terry Tilford	Per Diem for GA Roll	1,040.00		1,533.70
	05/13/2026	Savannah Smith	Per Diem for GA Roll	1,040.00		2,573.70
Total 423.6 · Wildland Travel				2,573.70	0.00	2,573.70
Total 423 · Travel - Education & Training				4,582.15	0.00	4,582.15
<b>424 · Office Expense</b>						
	04/20/2026	BRANDON J MCGUFFEE		25.00		25.00
	04/20/2026	TIMOTHY J BREWER		50.00		75.00
	04/20/2026	DESERT WEST	Wireless Mouse (2), Pencils	46.79		121.79
	04/20/2026	CHRISTOPHER L WHETTON		50.00		171.79
	04/20/2026	CLARK MAUGHAN		50.00		221.79
	04/30/2026	MACU VISA	Google G Suite	200.61		422.40
	04/30/2026	MACU VISA	USPS - Mailing for Radios	9.64		432.04
	04/30/2026	MACU VISA	Amazon - Office Chair	139.99		572.03
	04/30/2026	MACU VISA	Intuit - QBooks annual fee	3,244.32		3,816.35

MOAB VALLEY FIRE PROTECTION DISTRICT  
Transaction Detail By Account  
April 16 through May 14, 2026

Date	Name	Memo	Debit	Credit	Balance	
04/30/2026	MACU VISA	Amazon - Photostick flash drive	64.99		3,881.34	
04/30/2026	MACU VISA	Dell - 2 laptops	3,220.34		7,101.68	
04/30/2026	MACU VISA	Trailhead - DC Lunch	70.35		7,172.03	
04/30/2026	MACU VISA	Amazon - Monitor	219.99		7,392.02	
04/30/2026	MACU VISA	Amazon - Sharpies, post it notes	41.07		7,433.09	
04/30/2026	MACU VISA	Amazon - Microsoft Office Home (2)	359.98		7,793.07	
04/30/2026	MACU VISA	Amazon - Dry Erase Markers	13.98		7,807.05	
04/30/2026	MACU VISA	Nuso Phones - Monthly Fee	248.91		8,055.96	
04/30/2026	MACU VISA	Sticker Mule - Logo Stickers	200.66		8,256.62	
04/30/2026	MACU VISA	Amazon - Monthly Prime Fee	14.99		8,271.61	
04/30/2026	MACU VISA	Amazon - USB C Hub Ethernet 8 in 1	25.48		8,297.09	
04/30/2026	MACU VISA	Amazon - Ethernet Cable	29.98		8,327.07	
04/30/2026	MACU VISA	Adobe Trial - R Burraston	21.86		8,348.93	
05/01/2026	AT&T Moability	FirstNet Phone Services	52.40		8,401.33	
05/01/2026	PACKARD WHOLESAL	Cleaning Supplies and Paper Products	420.96		8,822.29	
05/01/2026	DESERT WEST	Wireless Mouse	23.22		8,845.51	
05/05/2026	BRANDON J MCGUFFEE		25.00		8,870.51	
05/05/2026	TIMOTHY J BREWER		50.00		8,920.51	
05/05/2026	CHRISTOPHER L WHETTON		50.00		8,970.51	
05/05/2026	CLARK MAUGHAN		50.00		9,020.51	
05/07/2026	DESERT WEST	Clipboards, folders	35.84		9,056.35	
05/08/2026	US Postal Service	Ben's Mail sent to New Address	10.20		9,066.55	
05/12/2026	DESERT WEST	Postcards	63.78		9,130.33	
05/12/2026	ROYCES	Power Cable, mouse pad	19.98		9,150.31	
05/13/2026	US Postal Service	Tom Stewart's task book & certs sent	11.35		9,161.66	
			9,161.66	0.00	9,161.66	
Total 424 - Office Expense						
<b>425 - Equip &amp; Trk Mant - Oper Supplies</b>						
425.1 - Motor Fuels						
	05/04/2026	Maverik	Apr 1-30, 2026	4,474.50	4,474.50	
				4,474.50	0.00	4,474.50
Total 425.1 - Motor Fuels						
<b>425.2 - Auto &amp; Truck Repairs &amp; Maint</b>						
04/16/2026	Kenworth Sales Company Inc	Lamp Switch, gaskets, etc	522.07		522.07	
04/16/2026	Grand Tire Pro's	DOT Inspection for 2011 Freightliner - THOMPSON	30.00		552.07	
04/16/2026	CANYONLANDS AUTO & MINING	Car Wash - gallon	9.27		561.34	
04/16/2026	Grand Tire Pro's	2 Steer Tires for Tender	1,442.94		2,004.28	
04/20/2026	Grand Tire Pro's	DOT Inspection - 2025 Freightliner M2	30.00		2,034.28	
04/21/2026	Moab Auto Parts Inc	Cup Holder	9.76		2,044.04	
04/21/2026	CANYONLANDS AUTO & MINING	Hose Clamps, Male Adpters, gaskets, wire wheel crimped for WT-1	106.25		2,150.29	
04/23/2026	Moab Auto Parts Inc	Tire Shine	22.49		2,172.78	
04/23/2026	CANYONLANDS AUTO & MINING	Meguiars whl cleaner	8.22		2,181.00	
04/23/2026	Access Truck Parts	Pump, tees, nipples for WT-1	1,826.91		4,007.91	
04/24/2026	CANYONLANDS AUTO & MINING	Tender 1 - Spray Paint, Masking Tape	101.72		4,109.63	
04/24/2026	CANYONLANDS AUTO & MINING	Filters for 161	158.59		4,268.22	
04/24/2026	Summit Racing Equipment	urethane reducer, urethan activator, white paint - for WT-1	154.14		4,422.36	
04/24/2026	Largo Tank and Equipment Inc.	Breather weather resistant vent 2" for WT-1	48.99		4,471.35	
04/27/2026	WALKER'S TRUE VALUE	Ball Valve for Bat 62	35.99		4,507.34	
04/27/2026	CANYONLANDS AUTO & MINING	Return Paint (6)		64.08	4,443.26	
04/29/2026	Midwest Military Equipment	Battery Disconnect relay switch - E142	819.49		5,262.75	
04/29/2026	CANYONLANDS AUTO & MINING	Hose Clamps for WT-1	32.61		5,295.36	
04/30/2026	MACU VISA	Amazon - HVAC control Switch-Freightliner	61.26		5,356.62	
04/30/2026	MACU VISA	Rock Canyon Oil - Pick up used oil	300.00		5,656.62	
04/30/2026	MACU VISA	Amazon - TCP Global Paint Mixing Kit	25.99		5,682.61	
04/30/2026	MACU VISA	Amazon - Diamond Plate Alum Plate	6.99		5,689.60	
04/30/2026	WALKER'S TRUE VALUE	TSP Sub Spray	9.49		5,699.09	
04/30/2026	Grand Tire Pro's	Valve Stem, mount - Rescue 1	35.00		5,734.09	
04/30/2026	CANYONLANDS AUTO & MINING	Hose Clamp for WT-1	27.32		5,761.41	
04/30/2026	CANYONLANDS AUTO & MINING	Hose end fittings, bulk hose, couplers, aire hose, F & M Interc	84.87		5,846.28	
04/30/2026	MACU VISA	GA-DEF	32.39		5,878.67	
05/01/2026	WALKER'S TRUE VALUE	Hardware for Polaris sx	19.38		5,898.05	

MOAB VALLEY FIRE PROTECTION DISTRICT  
Transaction Detail By Account  
April 16 through May 14, 2026

Date	Name	Memo	Debit	Credit	Balance
05/04/2026	CANYONLANDS AUTO & MINING	Battery - E31	74.38		5,972.43
05/05/2026	CANYONLANDS AUTO & MINING	Neoprene for Truck 1	39.95		6,012.38
05/08/2026	CANYONLANDS AUTO & MINING	Wire, Bat Cables, core solder, bat, for 142	694.76		6,707.14
05/08/2026	CANYONLANDS AUTO & MINING	Return of bat		349.03	6,358.11
05/11/2026	Siddons-Martin Emergency Group	Repairs to Damaged Monitor for E1	4,273.35		10,631.46
05/13/2026	AR Kustom Machine LLC	Resurfacing 2 exhaust man. E31	200.00		10,831.46
05/13/2026	CANYONLANDS AUTO & MINING	Filters and oil for E161	314.60		11,146.06
Total 425.2 · Auto & Truck Repairs & Maint			11,559.17	413.11	11,146.06
<b>425.3 · Wildland Supplies</b>					
04/30/2026	MACU VISA	Big Agnes - Tent, Sleeping bags, pads, stuff sacks	1,239.91		1,239.91
04/30/2026	MACU VISA	Amazon - WL Boots for Jose	194.00		1,433.91
04/30/2026	MACU VISA	Supply Cache	16.95		1,450.86
04/30/2026	MACU VISA	Amazon - Jetboil Jetpower Fuel	27.95		1,478.81
04/30/2026	MACU VISA	Amazon - Compass,Jetboil flash stoves (4)	441.51		1,920.32
04/30/2026	MACU VISA	Amazon - Compasses (3)	47.91		1,968.23
04/30/2026	MACU VISA	Amazon - Return of WL boots - C Whetton		194.00	1,774.23
04/30/2026	MACU VISA	Supply Cache - WL Supplies with Supply Cache above	1,631.01		3,405.24
Total 425.3 · Wildland Supplies			3,599.24	194.00	3,405.24
<b>425.4 · PPE</b>					
04/30/2026	MACU VISA	Supply Cache - PPE	3,443.39		3,443.39
05/07/2026	PACKARD WHOLESale	Laytex Gloves	30.16		3,473.55
Total 425.4 · PPE			3,473.55	0.00	3,473.55
Total 425 · Equip & Trk Mant - Oper Supplies			23,106.46	607.11	22,499.35
<b>426 · Building Repair &amp; Maintenance</b>					
04/20/2026	WALKER'S TRUE VALUE	Angle Broom, plunger, brush, showerhead, washer, waste arm - STATION 2	109.53		109.53
04/21/2026	Standard Plumbing Supply CO.	PVD Joint nut, Wht ext tube - STATION 2	9.98		119.51
04/21/2026	WALKER'S TRUE VALUE	Stop Door, Cloth Hook - STATION 2	22.68		142.19
04/22/2026	WALKER'S TRUE VALUE	PVC Tubing, Spray Paint, PTouch Canyon Black-STATION 2	49.90		192.09
04/23/2026	WALKER'S TRUE VALUE	Sanding Discs - STATION 2	42.97		235.06
04/23/2026	Frank Vaccaro Plumbing Inc.	Service Call - STATION 2	150.00		385.06
04/23/2026	Standard Plumbing Supply CO.	PVC Plug		10.76	374.30
04/28/2026	WALKER'S TRUE VALUE	Hardware (Sta 1)	11.48		385.78
04/30/2026	MACU VISA	Amazon - Cabinet Handles for STATION 2	14.99		400.77
05/05/2026	Nelson's Heating & Air Conditioning, In	Vacuum Pump Oil - STATION 2	35.22		435.99
05/08/2026	WALKER'S TRUE VALUE	Fogger, GlueTraps, home defense, killer insect refill	78.73		514.72
05/08/2026	Standard Plumbing Supply CO.	Home Def	14.49		529.21
Total 426 · Building Repair & Maintenance			539.97	10.76	529.21
<b>427 · UTILITIES</b>					
04/27/2026	Enbridge Gas	45 S 100 E	143.76		143.76
04/27/2026	Enbridge Gas	2850 Murphy Lane	7.78		151.54
04/30/2026	SOLID WASTE SSD #1	4/2 Construction Waste - STATION 2	11.00		162.54
04/30/2026	SOLID WASTE SSD #1	4/29 .5 yds cubic waste	11.00		173.54
04/30/2026	SOLID WASTE SSD #1	4/17 Waste Disposal from Tables & Chairs	18.00		191.54
04/30/2026	SOLID WASTE SSD #1	4/17 Cardboard Disposal from Tables & Chairs	12.00		203.54
05/01/2026	SOLID WASTE SSD #1	51 S 100 Weekly Service	74.00		277.54
05/01/2026	SOLID WASTE SSD #1	Weekly Service Sta 2	32.00		309.54
05/01/2026	Grand Water and Sewer Service Agency	2850 Murphy Lane - Underpayment in last billing cycle	30.00		339.54
05/04/2026	ROCKY MOUNTAIN POWER	2850 Murphy Lane	79.74		419.28
05/04/2026	ROCKY MOUNTAIN POWER	2850 Murphy Lane	25.33		444.61
05/04/2026	ROCKY MOUNTAIN POWER	4012 Beeman Rd	16.78		461.39
05/04/2026	ROCKY MOUNTAIN POWER	45 S 100 E	471.53		932.92
05/04/2026	ROCKY MOUNTAIN POWER	101 Firehouse Ln Thompson	78.90		1,011.82
05/04/2026	ROCKY MOUNTAIN POWER	3271 Spanish Trail Rd (RV Hook Up at Sta 2)	64.30		1,076.12
05/04/2026	Grand Water and Sewer Service Agency	2850 Murphy Lane - Balance Due	83.95		1,160.07
05/04/2026	EMERY TELCOM	Phone & Internet & Lease of Routers (3 yrs)	193.30		1,353.37
05/04/2026	EMERY TELCOM	Labor - New Routers	489.83		1,843.20
05/04/2026	CITY OF MOAB	79 S 100 E	132.10		1,975.30
05/04/2026	CITY OF MOAB	51 S 100 E	179.73		2,155.03
05/04/2026	VERIZON	Duty Officer Ipad 435-210-0797	40.01		2,195.04

**MOAB VALLEY FIRE PROTECTION DISTRICT**  
**Transaction Detail By Account**  
April 16 through May 14, 2026

	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
Total 427 · UTILITIES				2,195.04	0.00	2,195.04
<b>451 · INSURANCE</b>						
	05/12/2026	Utah Local Governments Trust	Workers Comp - Monthly Fee-Due 5/1	2,232.65		2,232.65
	05/12/2026	Utah Local Governments Trust	Insurance on New Polaris	30.68		2,263.33
	05/12/2026	Utah Local Governments Trust	Workers Comp - Monthly Fee-Due 5/31	2,307.07		4,570.40
				<u>4,570.40</u>	0.00	4,570.40
Total 451 · INSURANCE						
<b>461 · Small Tools &amp; Minor Equipment</b>						
<b>461.5 · Misc. Tools &amp; Equipment</b>						
	04/30/2026	MACU VISA	Amazon - Hockey Tape for tools	36.99		36.99
	04/30/2026	MACU VISA	Amazon - Hockey Tape for Tools	69.87		106.86
				<u>106.86</u>	0.00	106.86
Total 461.5 · Misc. Tools & Equipment						
<b>461.4 · Radios</b>						
	04/30/2026	MACU VISA	Starlink Monthly Fee	165.00		165.00
				<u>165.00</u>	0.00	165.00
Total 461.4 · Radios						
<b>461.3 · Equipment R&amp;M</b>						
	04/18/2026	Curtis Tools	Repairs to Hurst Tool	929.00		929.00
	04/20/2026	Forsythe Fire LLC	Fire Extinguisher Inspections, Sprinkler Sys Inspection, Fire Alarm Inspection	1,185.58		2,114.58
	04/20/2026	Curtis Tools	Labor & Travel - Routine Annual Flow Test Service on SCBAs & Masks	4,207.90		6,322.48
	04/20/2026	Curtis Tools	Labor - Routine Annual Service on Hurst Tools	3,380.00		9,702.48
	04/20/2026	Curtis Tools	Hydrostatic Test - Air Cylinders	5,175.00		14,877.48
	04/20/2026	Curtis Tools	Routine Annual Service for Artic Breathing Air Compressor	1,100.00		15,977.48
				<u>15,977.48</u>	0.00	15,977.48
Total 461.3 · Equipment R&M						
<b>461.2 · Shop Tools &amp; Equipment</b>						
	04/28/2026	Wheeler Machinery Company	Gas for Welder	452.35		452.35
	04/28/2026	CANYONLANDS AUTO & MINING	14.1 oz map propane tank	14.42		466.77
	04/30/2026	MACU VISA	Amazon - Air Filter Dryer, pressure regulator, air compressor wate	47.99		514.76
	04/30/2026	WALKER'S TRUE VALUE	Hose Wall Butler	28.98		543.74
	04/30/2026	CANYONLANDS AUTO & MINING	Blue Towels Roll	50.10		593.84
	04/30/2026	CANYONLANDS AUTO & MINING	Respirator	34.78		628.62
	05/01/2026	WALKER'S TRUE VALUE	Paint Thinner	18.99		647.61
				<u>647.61</u>	0.00	647.61
Total 461.2 · Shop Tools & Equipment						
Total 461 · Small Tools & Minor Equipment				16,896.95	0.00	16,896.95
<b>473 · Machinery and Equipment</b>						
<b>473.7 · BME Engine</b>						
	05/08/2026	Zions Bank	Principle	36,107.19		36,107.19
				<u>36,107.19</u>	0.00	36,107.19
Total 473.7 · BME Engine						
Total 473 · Machinery and Equipment				36,107.19	0.00	36,107.19
<b>474 · CAPITAL EQUIPMENT</b>						
<b>474.1 · Capital Equipment-General</b>						
	04/21/2026	Grand Conservation District	2020 Vermeer BC1000XL Wood Chipper	32,000.00		32,000.00
	04/28/2026	J-Ball Electronics Inc	Panasonic FZ-55 Semi Rugged Toughbook Laptop with windows 11 with specific truck engine software.	9,700.00		41,700.00
	04/30/2026	MACU VISA	All Terrain - Downpayment on REMS UTV	5,000.00		46,700.00
	04/30/2026	MACU VISA	Tank Retailer - Pumpkin & Flange-Pd with UFDAG funding	4,337.00		51,037.00
				<u>51,037.00</u>	0.00	51,037.00
Total 474.1 · Capital Equipment-General						
<b>474 · CAPITAL EQUIPMENT - Other</b>						
	05/05/2026	Wasatch Trailer Sales SP	Down Payment on Enclosed Trailer from REMS Team	2,000.00		2,000.00
				<u>2,000.00</u>	0.00	2,000.00
Total 474 · CAPITAL EQUIPMENT - Other						
Total 474 · CAPITAL EQUIPMENT				53,037.00	0.00	53,037.00
<b>66900 · Reconciliation Discrepancies</b>						
	04/30/2026		Balance Adjustment-Diff Between QB Unemployment & DWFS	0.01		0.01
				<u>0.01</u>	0.00	0.01
Total 66900 · Reconciliation Discrepancies						
<b>TOTAL</b>				<u>287,726.42</u>	<u>3,498.83</u>	<u>284,227.59</u>

**AN INTERLOCAL AGREEMENT BY AND BETWEEN GRAND COUNTY,  
UTAH, AND THE MOAB VALLEY FIRE PROTECTION DISTRICT  
AUTHORIZING GRAND COUNTY TO COLLECT FIRE DISTRICT  
DEVELOPMENT IMPACT FEES**

Pursuant to the Interlocal Cooperation Act (Section 11-13-1 ed seq., Utah Code Annotated), and for the mutual benefit of the citizens and inhabitants of Grand County, Utah (the "County") and Moab Valley Fire Protection District, located in Grand County, Utah (the "District"), the County and the District hereby agree as follows:

**Purpose.** The purpose of this agreement is to provide for and authorize Grand County to collect development impact fees assessed on new construction in the District. The District is authorized to collect such fees pursuant to the enabling powers granted by the provisions of the Impact Fee Act, Title 11, Chapter 36, Utah State Code.

**1. Provision of Services.** Immediately upon this agreement becoming effective as provided in Section 5 hereof, the District and County agree that the County will collect impact fees assessed by the District on new construction within the District Boundaries. Fees shall be collected according to the provisions of Moab Valley Fire Protection District Resolution 2026-001 and shall follow all provisions of the Impact Fee Act, Title 11, Chapter 36, Utah State Code and County and State budgetary requirements and procedures. For residential building permits, the County will charge the impact fee imposed by the District as shall be amended from time to time. For commercial building permits, the District Manager (Fire Chief) shall forward a calculated fee to the County Building Inspector. The impact fee will be charged based on this calculation.

**2. Financial Responsibilities.** Grand County and Moab Valley Fire Protection District will show all projected expenses associated with this agreement in their respective annual budget.

**3. Control of Property.** Pursuant to Section 11-13-7, Utah Code Annotated, the County shall exercise control over all property provided by the County in fulfilling its obligations under this agreement; and the District shall exercise control over any property provided by the District in connection with this agreement or the operation of the department.

**4. Effectiveness and Duration of Agreement.** This agreement shall become effective immediately upon its approval by resolutions of the County Commission and District Board, upon its execution by appropriate County and District officials, and upon approval by the County Attorney and the District Attorney. This agreement shall remain in effect until 90 days after notice of termination is given by either party to the other party.

**5. Budget Administration.** Funding for obligations under this agreement will be allocated and

approved by the District Board and County Commission as a part of each entity's annual budget process.

**6. Administration of Agreement.** The provisions of this agreement shall be administered by the County Administrator and District Manager (Fire Chief). They will review the agreement and make recommendations as to improvements or changes to the agreement. They will also coordinate budgetary and other matters regarding this agreement between the governing bodies of the County and District. The County Administrator and District Manager will develop a formal system of complaint resolution and will serve as the contact persons for the District and County in matters related to this agreement.

**7. Executed copies.** Executed copies of this agreement shall be filed with the County Clerk and the District Clerk.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2026.

# Moab Valley Fire Protection District

Resolution Number: 2026-002

## **A RESOLUTION ADOPTING AN INTERLOCAL AGREEMENT BY AND BETWEEN GRAND COUNTY, UTAH, AND THE MOAB VALLEY FIRE PROTECTION DISTRICT AUTHORIZING GRAND COUNTY TO COLLECT FIRE DISTRICT DEVELOPMENT IMPACT FEES**

**WHEREAS**, the governing boards of Grand County, Utah ("County") and The Moab Valley Fire Protection District ("the District") have had prior agreements regarding the collection of development impact fees enacted by the District, and

**WHEREAS**, the purpose of this agreement is to renew this agreement to continue to provide for the efficient and cost-effective collection of development impact fees assessed by the District, and

**WHEREAS**, an "Interlocal Agreement By and Between Grand County, Utah and the Moab Valley Fire Protection District Authorizing Grand County to Collect Fire District Development Impact Fees" has been submitted to the Moab Valley Fire Protection District Board and the Grand County Commission,

**NOW, THEREFORE, BE IT RESOLVED BY THE MOAB VALLEY FIRE PROTECTION DISTRICT BOARD OF COMMISSIONERS, STATE OF UTAH, THAT:** The Commission hereby authorizes and approves the Agreement in substantially the form presented to this meeting of the Moab Valley Fire Protection Commission. The appropriate officials of the District are hereby authorized and directed to execute and deliver the Agreement in substantially the form presented to this meeting of the Commission. This resolution shall be effective immediately upon its passage.

PASSED AND APPROVED THIS 21<sup>st</sup> DAY OF MAY, 2026 BY THE FOLLOWING VOTE:

*Those voting aye:*

*Those voting nay:*

*Those absent:*

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Archie Walker  
District Chair

Attested By:

---

Cathy Bonde  
District Clerk

	<u>Employee</u>	<u>Employer</u>	<u>Total</u>
Tier 1 Current	15.05	1.61	16.66
Tier 1 - NO CHANGE	15.05	1.61	16.66
Tier 2 FF Current	4.73	14.08	18.81
Tier 2 FF - CHANGE	5.98 ↑	14.08	20.06 ↑
Tier 2 Public Current	0.81	16.95	16.76
Tier 2 Public - CHANGE	1.30 ↑	14.95 ↓	16.25 ↓

**Tier 2 Public Employees:** The State legislature again did not approve the ability for a pick up by employers of the employee contribution. Commissioners agreed to add the amount of the employee required contribution to the employee's 401(K) to make public employee's URS contributions more in line with Tier 2 Firefighters contribution that is picked up by the department.

**Additional Information:**

Overall, there is a percentage net increase in contributions of .74 by the department for the 2026-2027 year in the event the decision is to continue with full pick up for Tier 2 FF and additional contribution to the 401(K) for public employees.

For Tier 2 FF, the department CAN NOT decrease the pickup below the amount already agreed to (4.73).

<b>Current Rate Tier 2 FF Cost for Year</b>	<b>75,400.23</b>
<b>New Rate Tier 2 FF Cost for Year</b>	<b>80,410.88</b>
<b>Increase of</b>	<b>5,010.65</b>
<b>Current Rate Public EE Cost for Year</b>	<b>24,182.90</b>
<b>New Rate Public EE Cost for Year</b>	<b>23,360.68</b>
<b>Decrease of</b>	<b>822.22</b>
<b>Net Increase</b>	<b>4,188.43</b>



Utah Retirement Systems  
 PO Box 1590  
 Salt Lake City, UT 84110-1590  
 801-366-7318 | 800-753-7318  
 www.urs.org

# Employer Election To Pick-up Member Contributions

- Instructions:**
1. This form is designed to notify Utah Retirement Systems (URS) of an Employer's formal election to pick-up retirement contributions.
  2. This form and accompanying documentation must be returned to URS for processing.
  3. A separate Election must be indicated and submitted for each URS system for which the Employer is electing to pick-up Employee contributions, whether on a single form or multiple submitted forms.
  4. For information regarding employer pick-up contributions, please refer to Internal Revenue Code Section 414, and IRS Revenue Ruling 2006-43. If you would like to update the *Employer Election to Pick-Up Member Contributions* form on file for your employees, please input the total amount you are electing to pick-up. By submitting this information, it will amend your previous election, and it cannot be less than the previous pick-up amount.
  5. An Employer should consult its legal, financial, and tax advisors if it has any questions concerning the consequences of member contribution pick-ups and submitting this form.

## SECTION A » EMPLOYER INFORMATION

Employer Name <i>Moab Valley Fire Protection District</i>	Employer Number <i>814</i>	Date
Desired Effective Date: <u>07/01/2026</u> (The effective date must be after the date that the pick-up election was formally adopted as provided in the attached documentation.)		

## SECTION B » PICKUP AMOUNT(S)

The above-named Employer certifies that it has taken formal action to provide that the contributions on behalf of its covered employees in the following URS System, although designated as employee contributions, will be paid by the employer in lieu of employee contributions. (Please check the box and fill in the portion of employee contributions picked-up for each affected system below).

Attach written documentation to this form that provides evidence that the Employer formally elected to prospectively pick-up specified employee contributions. (For example, ordinance, resolution, governing body meeting minutes, etc.)

- Tier 1 Firefighters' Retirement System, with a pick-up election of \_\_\_\_\_% of salary that will be paid by the Employer in lieu of employee contributions. *This election only available to employers initially entering participation with URS in the Firefighters' Retirement System.*
- Tier 2 Public Safety and Firefighter Contributory Retirement System, with a pick-up election of \_\_\_\_\_% of salary that will be paid by the Employer in lieu of employee contributions for members serving as a **Public Safety Officer**.
- Tier 2 Public Safety and Firefighter Contributory Retirement System, with a pick-up election of \_\_\_\_\_% of salary that will be paid by the Employer in lieu of employee contributions for members serving as a **Firefighter**.

## SECTION C » CERTIFICATION AND SIGNATURE

I acknowledge and certify the following:

- I represent and have the authority to sign and submit this form on behalf of the participating employer;
- The Employer has taken all appropriate and necessary actions to make a formal Employer pick-up of employee contributions on behalf of its employees;
- The election to pay for the Employee contributions shall constitute an Employer pick-up of designated contributions pursuant to Internal Revenue Code Section 414(h);
- From and after the date of the pick-up election, an Employer may not: 1) have a cash or deferred election right with respect to the designated Employee contributions; 2) be permitted to opt out of the pick-up; or 3) have the option of choosing to receive or receiving the contributed amounts directly instead of having them paid by the Employer to the specified system/plan;
- In order for contributions to be considered paid by the employer, and therefore not subject to Social Security and Medicare tax (FICA), the Employer contributions: 1) Must be mandatory for all Employees covered by the retirement system; and 2) Must be a salary supplement and not a salary reduction – in other words, the Employer must not reduce Employee salary to offset the amount designated as Employee contributions;
- Future modifications to this Employer election may be disallowed or limited;
- The election authorized to be taken by the foregoing is not contrary to any governing provisions of the Employer;
- I understand that URS is not providing the Employer legal, financial, or tax advice relating to making a "pick-up" election or submitting this form; and
- The information provided on this form and attached documentation is correct and can be relied upon by URS.
- I agree that the Employer will indemnify URS from and against any claims or other liability including attorney fees based upon the Employer's failure to comply with pick-up election requirements.

Printed Name of Employer Representative (Binding Official) <i>Archie Walker</i>	Signature of Binding Official	Title <i>Board Chair</i>
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