Regular Meeting Agenda

Thursday, July 9, 2026 at 6:00 PM

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

PUBLIC NOTICE is hereby given pursuant to Utah Code §52-4-202, that the Administrative Control Board (the "Board") of the North Summit Fire District (the "District") will hold its regular work session and meeting on Thursday, July 9, 2026**,** beginning at 6:00 PM at Fire Station 21, 86 E Center St., Coalville, UT 84017

Zoom https://us02web.zoom.us/j/82555909958

or

To listen by phone only: Dial 346-248-7799 Webinar ID: 825 5590 9958

Members of the Board, presenters, and members of public, may attend by electronic means, using Zoom (phone or video). Such members may fully participate in the proceedings as if physically present. The anchor location for purposes of the electronic meeting is the same as listed above.

Page

1. Meeting Opening

1.1 Call to Order

1.2 Roll Call

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

3. Pledge of Allegiance

4. Work Session

4.1 Chiefs operations update. 3

2026 Statistics.pdf

4.2 Review of the 2025 Audit 9

2025 Audit.pdf

4.3 Addressing Initiative 64

Find you Faster.pdf

5. Public Input

Public comment is for any matter not on the Agenda. If you wish to interact with the Board for public input, please follow the "Public Comment Instructions".

6. Consideration of Approval

6.1 Accounts Payable for 68

AP May & June 2026.pdf

6.2 Minutes of 83

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6.3 Review and possible recommendation to the County Council of the updated personnel policy, Sections 8, 9, 13 & 14. 86

Personnel Policy Amendments.pdf

6.4 Review and possible approval of quitclaim deeds to change the name on District-owned real property. 125

Staff Report Real Property Name updates.pdf

6.5 Review and possible approval of surplus property. 133

Declaration of Surplus Property.pdf

7. Board Comments.

8. Adjournment

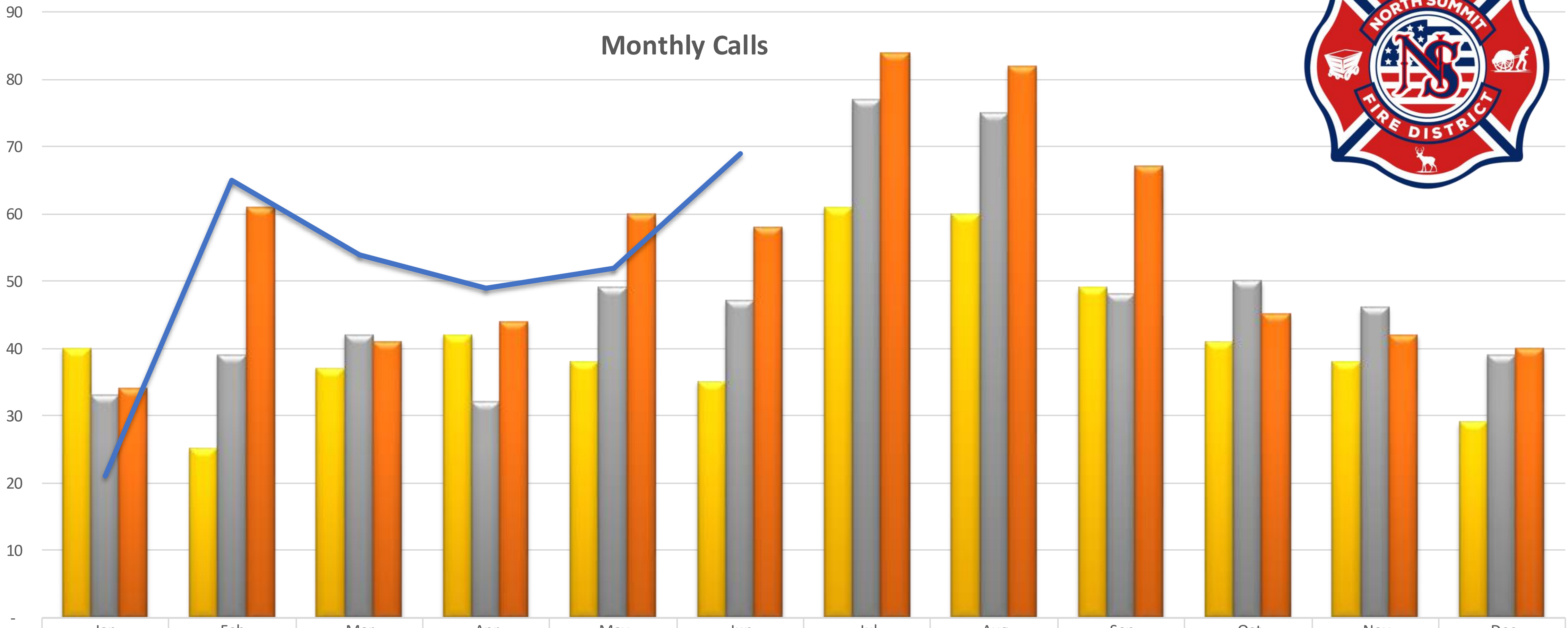
8.1 Adjourn Meeting

NOTICE OF SPECIAL ACCOMODATION DURING PUBLIC MEETINGS

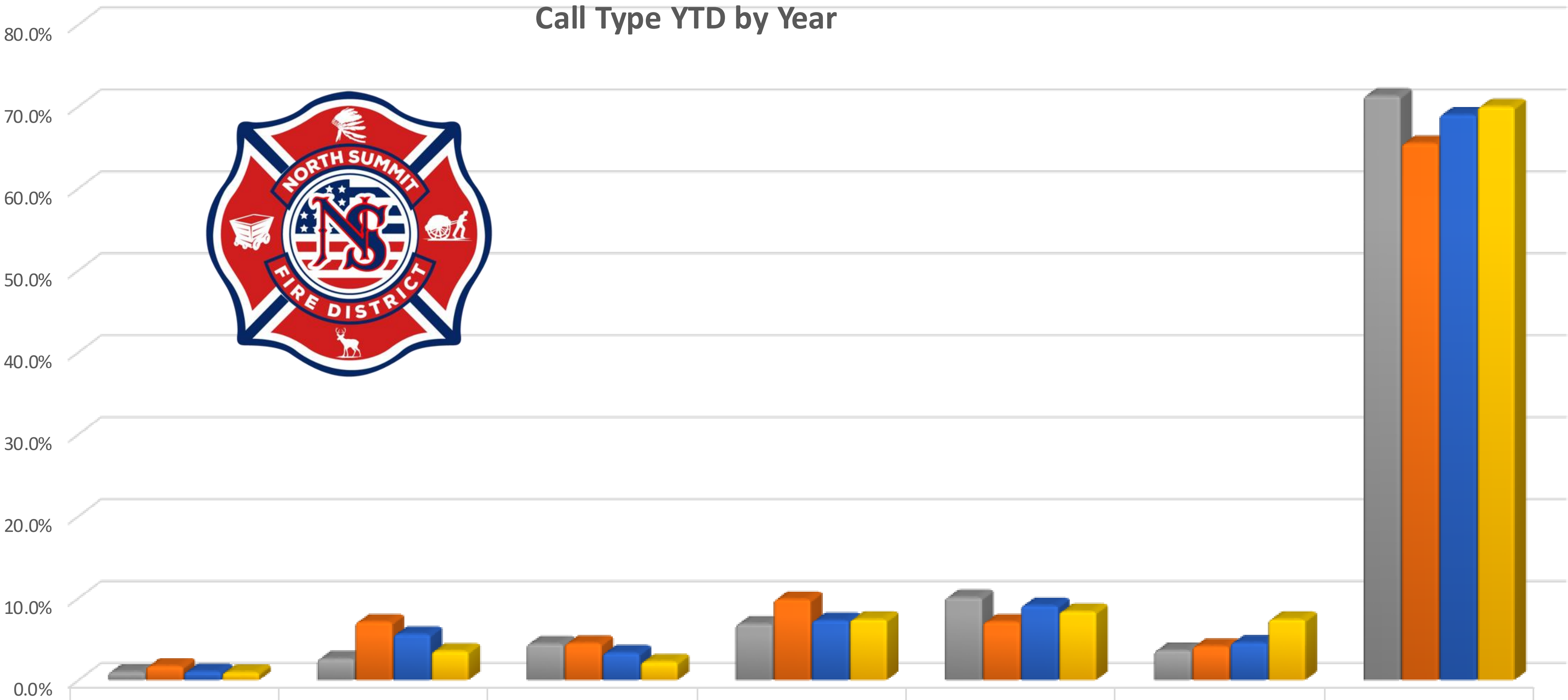
Individuals with questions, comments, or needing special accommodations pursuant to the Americans with Disabilities Act regarding this meeting may contact Tyler Rowser at (435) 350-3473

Monthly Statistics
January - June 2026

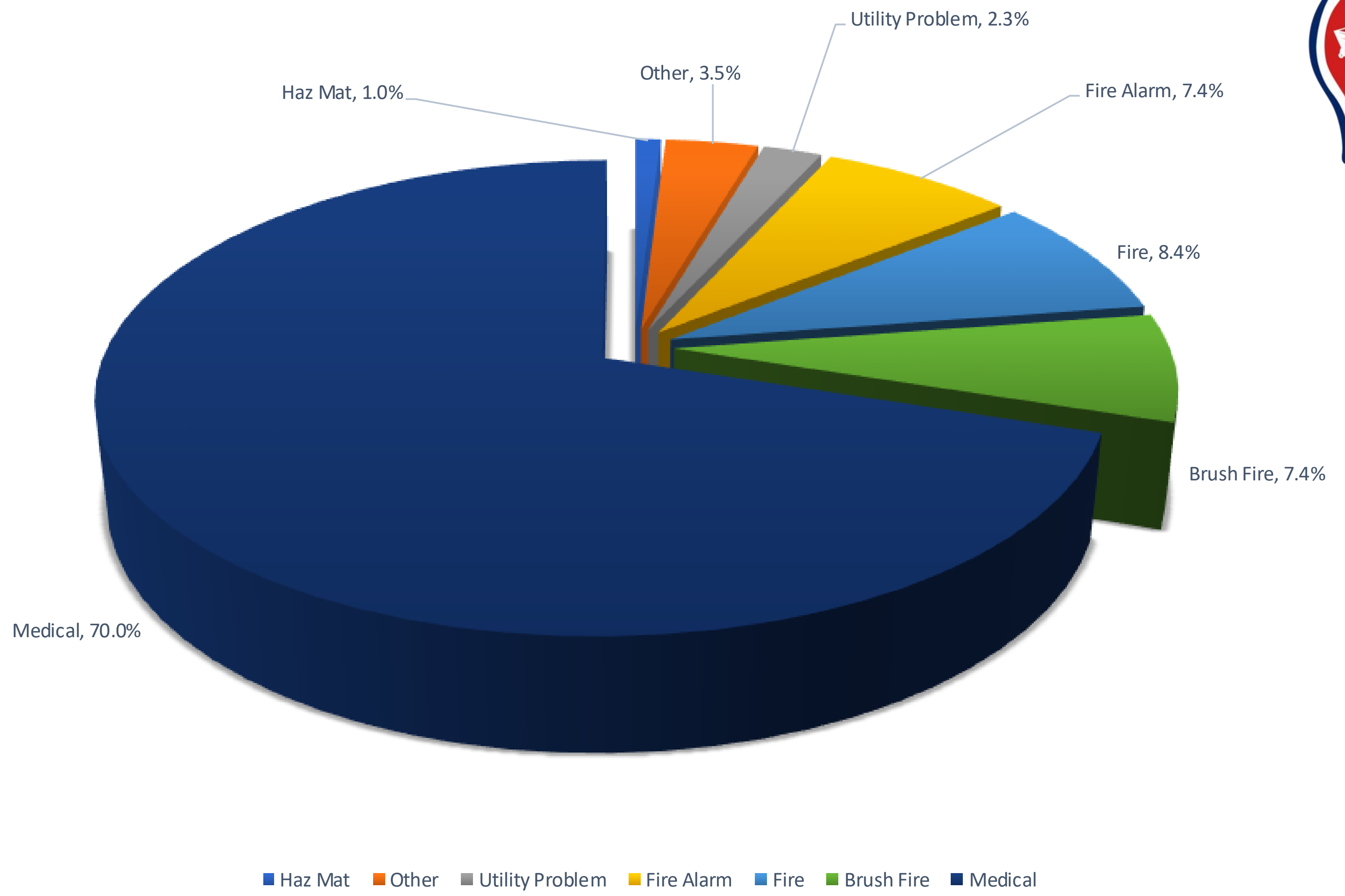
Monthly Calls



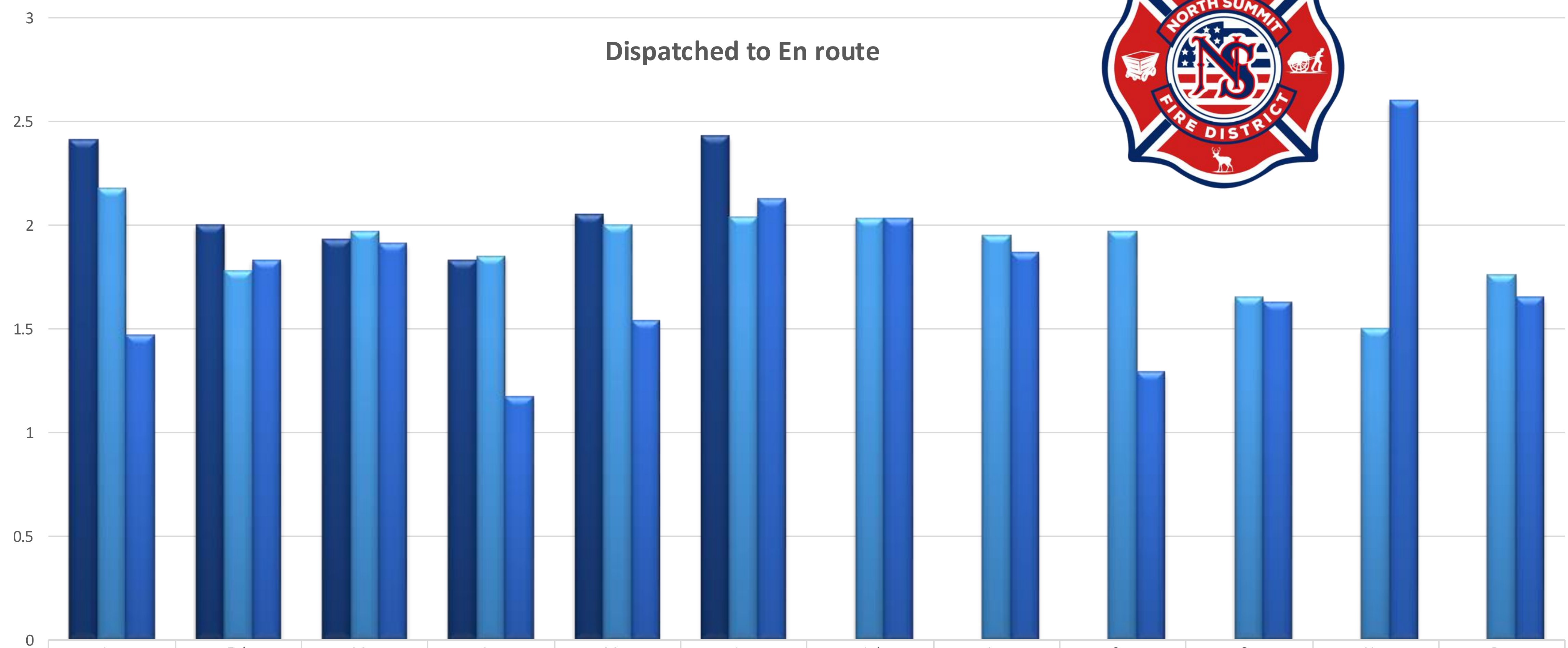
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2023	40	25	37	42	38	35	61	60	49	41	38	29
2024	33	39	42	32	49	47	77	75	48	50	46	39
2025	34	61	41	44	60	58	84	82	67	45	42	40
2026	21	65	54	49	52	69						



	Haz Mat	Other	Utility Problem	Fire Alarm	Fire	Brush Fire	Medical
2023	1.0%	2.6%	4.4%	6.9%	10.1%	3.6%	71.3%
2024	1.7%	7.1%	4.5%	9.9%	7.1%	4.2%	65.5%
2025	1.1%	5.6%	3.3%	7.3%	9.1%	4.6%	69.0%
2026	1.0%	3.5%	2.3%	7.4%	8.4%	7.4%	70.0%

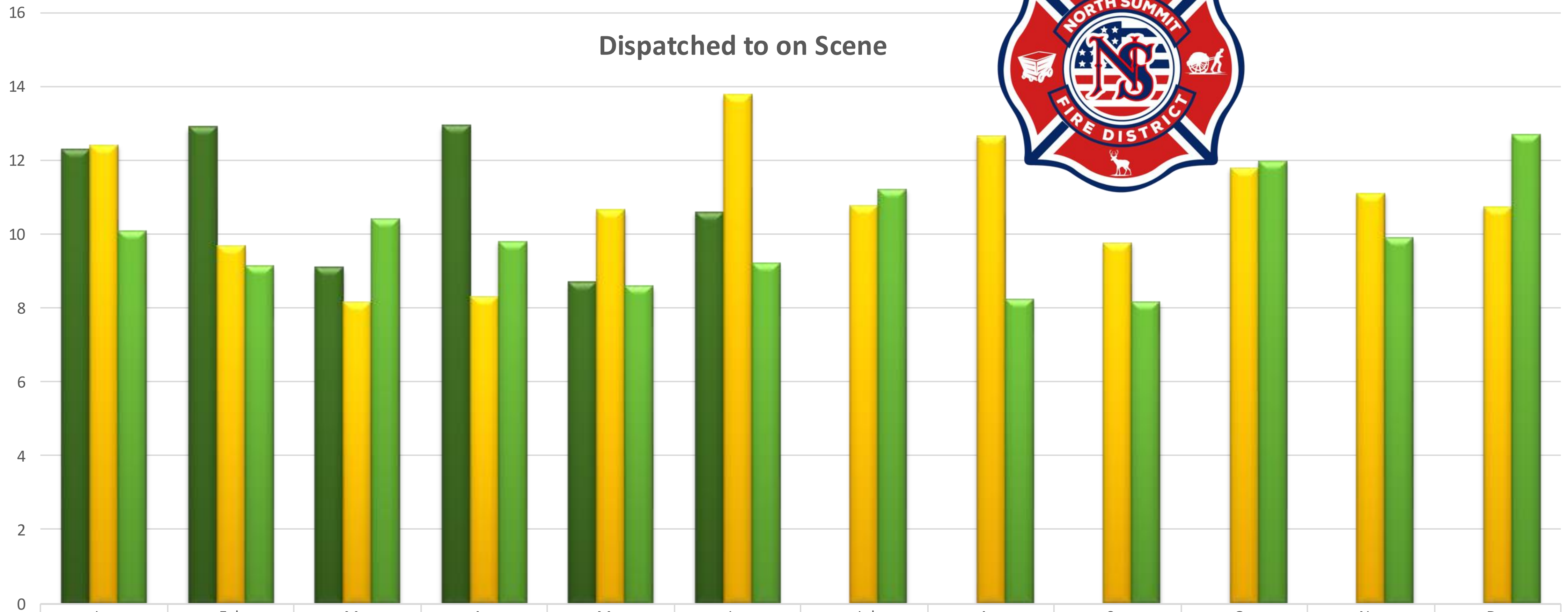


Utility Problem, 2.3%
Other, 3.5%
Haz Mat, 1.0%
Fire Alarm, 7.4%
Fire, 8.4%
Brush Fire, 7.4%
Medical, 70.0%
Haz Mat
Other
Utility Problem
Fire Alarm
Fire
Brush Fire
Medical



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2026	2.41	2	1.93	1.83	2.05	2.43						
2025	2.18	1.78	1.97	1.85	2	2.04	2.03	1.95	1.97	1.65	1.5	1.76
2024	1.47	1.83	1.91	1.17	1.54	2.13	2.03	1.87	1.29	1.63	2.6	1.65

Dispatched to on Scene



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2026	12.3	12.9	9.08	12.93	8.68	10.59						
2025	12.41	9.66	8.15	8.3	10.65	13.77	10.75	12.64	9.75	11.8	11.1	10.74
2024	10.08	9.13	10.4	9.8	8.57	9.2	11.22	8.23	8.17	11.98	9.88	12.68

Benjamin L. Nielson
Fire Chief

Tyler J Rowser
Administrative Battalion Chief

Tyler D. Leavitt
Deputy Fire Marshal

Staff Report

Meeting Date: July 9, 2026
Agenda Item: 2025 Annual Financial Audit
Presenter: Tyler Rowser, Administrative Battalion Chief

Subject

2025 Annual Financial Audit prepared by Gilbert & Stewart, Certified Public Accountants.

Background

Utah law requires an annual independent financial audit of the District's financial statements. Gilbert & Stewart, Certified Public Accountants, performed the audit of the District's financial statements for the fiscal year ending December 31, 2025. The audit was completed in accordance with Generally Accepted Auditing Standards (GAAS), Government Auditing Standards, and the Utah State Compliance Audit Guide.

The independent auditors issued an **unmodified ("clean") opinion**, concluding that the District's financial statements present fairly, in all material respects, the financial position and results of operations for the year ended December 31, 2025, in conformity with Generally Accepted Accounting Principles (GAAP).

Audit Results

The audit produced several positive findings regarding the District's financial management:

- **Unmodified Audit Opinion:** The auditors issued a clean opinion on the District's financial statements.
- **No Audit Findings:** The auditors reported **no current year findings and no prior year findings**.

- **No Material Weaknesses:** The audit identified **no material weaknesses or significant deficiencies** in internal control over financial reporting.
- **No Compliance Issues:** Testing performed under Government Auditing Standards and the Utah State Compliance Audit Guide disclosed **no instances of material noncompliance** with applicable laws, regulations, grant requirements, or state compliance requirements.
- **No Disagreements with Management:** Auditors reported no disagreements with management, no significant audit difficulties, and all identified audit adjustments were appropriately corrected before issuance of the financial statements.

Financial Highlights

The audit reflects continued financial strength for the District during 2025, including:

- Total assets increased to **$5,106,213**, including continued investment in facilities and apparatus.
- Property tax revenues totaled **$2,530,825**, reflecting continued growth within the District.
- Capital investments during the year included:
    - Station and administrative building improvements;
    - Lifesaving equipment acquisitions; and
    - A contributed ambulance from Summit County.

Fiscal Impact

There is **no fiscal impact** associated with the audit. The professional audit services have already been completed and paid through the District's approved 2026 budget.

Conclusion

The 2025 Annual Financial Audit demonstrates that the District continues to maintain sound financial management practices, strong internal controls, and compliance with applicable accounting standards and Utah law. The independent auditors issued an unmodified opinion and reported no findings, material weaknesses, or compliance deficiencies. The audit acknowledges the completion of the District's annual financial reporting requirements.

North Summit Fire Protection District

Communication with Those Charged with Governance

GILBERT & STEWART
CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

RANDEL A HEATON, CPA
LYNN A. GILBERT, CPA
JAMES A. GILBERT, CPA
BEN H PROBST, CPA
RONALD J. STEWART, CPA

SIDNEY S. GILBERT, CPA
JAMES E. STEWART, CPA

North Summit Fire Protection District
Coalville, UT

June 19, 2026

We have audited the financial statements of the business-type activities of North Summit Fire Protection District for the year ended December 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 8, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the District's financial statements was:

> Management's estimate of the useful lives of depreciable assets, and applicable depreciation amounts are based on estimated usefulness of the assets in question and the related wear and tear on those assets. We evaluated the key factors and assumptions used to develop these amounts in determining that they are reasonable in relation to the financial statements taken as a whole.
>
> Estimates relating to pension costs, we evaluated the key factors and assumptions used to develop these amounts in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

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Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 22, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

Other Matters for Consideration

This information is intended solely for the use of the board of directors, management, member cities, and the Utah State Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Current Year Findings:

- **None.**

Prior Year Findings:

- **None.**

Very truly yours,

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants
Provo, Utah

North Summit Fire Protection District

(A Component Unit of Summit County)

ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2025

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North Summit Fire
Protection District
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December 31, 2025

GILBERT & STEWART
CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
North Summit Fire Protection District
Coalville, Utah

June 19, 2026

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of North Summit Fire Protection District (the District) as of and for the year ended December 31, 2025, and the related notes to the financial statements which collectively comprise the Districts' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the North Summit Fire Protection District as of December 31, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibility under those standards is further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are required to be independent of North Summit Fire Protection District and to meet our other ethical responsibilities. In accordance with the relevant ethical requirements relating to our audit, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events considered in the aggregate, that raise substantial doubt about the District's's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, and the required supplementary information regarding pensions, as noted in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's's basic financial statements. The budgetary comparisons schedule as listed as supplemental information in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements, budgetary comparisons, and schedule of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 19, 2026 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to solely describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the North Summit Fire Protection District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering North Summit Fire Protection District 's internal control over financial reporting and compliance.

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants
Provo, UT

MANAGEMENT'S DISCUSSION & ANALYSIS

INTRODUCTION

The following is a discussion and analysis of North Summit Fire Protection District's (the District) financial performance and activities for the year ended December 31, 2025. Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, we encourage readers to consider the information presented in conjunction with the District's financial Statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is an introduction to North Summit Fire Protection District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, 4) required supplemental information, 5) supplemental information.

The District is a special service district and a component unit of Summit County.

Government-Wide Financial Statements - Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities comprise the government-wide financial statements. These statements distinguish functions of the District that are principally supported by charges for services, grants, or contributions. These statements provide a broad overview with a long-term focus of the District's finances as a whole and are prepared using the full-accrual basis of accounting, similar to private-sector companies. This means all revenues and expenses are recognized regardless of when cash is received or spent; and all assets and liabilities, including capital assets and long-term debt, are reported at the entity level.

> The *statement of net position* presents information on all of the District's assets plus deferred outflows and liabilities plus deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of changes in the financial position of the District. In evaluating the government's overall condition, additional non-financial factors should be considered such as the District's economic outlook, changes in its demographics, and the condition of its capital assets.
>
> The *statement of activities* presents information showing how the net position of the District changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, and earned but unused vacation leave).

Fund Financial Statements - Reporting the District's Most Significant Funds

The fund financial statements provide detailed information about individual major funds, and not the District as a whole. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related laws and regulations. All of the funds of the District are governmental funds.

Governmental funds - Governmental funds are used to account for essentially the same functions as governmental activities in the government-wide financial statements. Governmental funds use the modified accrual basis of accounting, which measures the flow of current financial resources that can be converted to cash and the balances left at year-end that are available for future spending. This short-term view of the District's financial position helps determine whether the District has sufficient resources to cover expenditures for its basic services in the near future.

The District maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general and capital projects funds, both of which are considered major funds.

FINANCIAL SUMMARY

The following tables summarize the District's financial position and operating results for 2025 and 2024:

Net Position as of December 31, 2025 and 2024

	Governmental Activities	
	2025	2024
Current and other assets	$ 3,222,573	$ 2,526,856
Capital assets	1,883,640	1,394,965
Total assets	5,106,213	3,921,821
Total Deferred Outflows of Resources	538,446	287,152
Current and other liabilities	305,383	199,921
Long-term liabilities	274,648	210,910
Total liabilities	580,031	410,831
Total deferred Inflows of resources	445,903	243,347
Net Assets:		
Invested in capital assets, net of related debt	1,883,640	1,394,965
Restricted	208,827	105,970
Unrestricted	2,526,258	2,053,860
Total net position	$ 4,618,725	$ 3,554,795

Changes in Net Position
Years Ended December 31, 2025 and 2024

	Governmental Activities	
	2025	2024
Revenues:		
Program revenues:		
Charges for services	$ 386,555	$ 509,088
Operating grants and contributions	1,000,000	1,000,000
Capital grants and contributions	546,844	507,220
General revenues:		
Property taxes and fee-in-lieu taxes	2,530,825	2,319,933
Unrestricted Interest Earnings	78,000	62,618
Sales of capital assets	25,030	15,511
Total revenues	**4,567,254**	**4,414,370**
Expenses		
Fire protection and ambulance services	3,503,324	3,271,066
Interest on long-term liabilities	-	-
Total expenses	**3,503,324**	**3,271,066**
Increase in net assets	1,063,930	1,143,304
Net position - beginning	3,554,795	2,485,790
Restatement of net position (See note 9)	-	(74,299)
Net position - ending	**4,618,725**	**3,554,795**

DETAILED ANALYSIS

Government-Wide

- The District's assets exceeded liabilities at December 31, 2025, by $4,618,725. Of this amount $2,256,258 (unrestricted net position), may be used to meet the District's ongoing obligations.
- The District's net position increased by $1,063,930 during 2025. The increase resulted from strong operating results and continued cooperation from Summit County.
- Current assets increased by $695,217. The increase is due to increased cash balance from operations
- Capital assets increased by $488,675 due to capital assets acquired and contributed during the year.

General Fund

The general fund is the primary operating fund of the District.

- The general fund ended the year with a fund balance of $1,785,519. This balance is made up of $208,827 which is restricted and $1,576,692 in unrestricted. The total fund balance increased by $81,275.

- The General fund revenues exceeded expenditures by $448,011 from the prior year. The increase is due to increased property taxes, miscellaneous revenue, and sale of capital assets while the expenses only increased by $10,852 and remained within budgetary levels.

Capital Projects Fund

The Capital Projects Fund accounts for the resources dedicated to construction and major equipment acquisitions.

- The District had commenced construction projects to the administration office and fire stations of $247,909
- The District purchased lifesaving equipment of $55,000 and Summit County contributed an ambulance of $414,167 during the current year.
- Revenues were from a operating transfer from the general fund.
- The fund reported a fund balance of $774,457 which is an increase of $150,892 over the prior year.

Budgetary Highlights

- General fund actual revenues increased exceeded final budget by $411,867 due to increased property tax and refunds.
- General fund expenses were less than final budget by $213,229 due to conservative spending.
- Capital Projects expenses were less then final budget by $24,759

CAPITAL ASSETS AND LONG-TERM DEBT FINANCING

Capital Assets

North Summit Fire Protection District's investment in capital assets for governmental activities at December 31, 2025 was $1,883,640 net of depreciation. The investment in capital assets includes land, buildings and improvements, vehicles, and furniture & equipment. The District's total investment in capital assets increased $488,675, which is current year additions in excess of current year depreciation and disposals of assets. The capital asset additions were:

- Ambulance
- Lifesaving equipment
- Building Additions and improvements

Additional information on the District's capital assets is available in the notes to the financial statements.

Long-Term Debt

On December 31, 2025, the District had no long-term debt

More information about long-term debt is included in the notes to the financial statements.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

Management is aware of several factors expected to affect future operations and financial condition:

- The Fire stations improvements will continue in 2026.
- Property taxes will continue to increase in 2026.
- The District will review the grant agreement from Summit County.
- The District will continue to review and evaluate future capital needs.

Management believes the District is financially positioned to meet both the operating and Capital improvement needs.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of North Summit Fire Protection District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to North Summit Fire Protection District, 86 Center St, Coalville, UT 84017

BASIC FINANCIAL STATEMENTS

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	$ 1,912,622
Restricted Cash	208,827
Receivables:	
Accounts	425,186
Taxes	391,309
Net Pension Assets	284,629
Capital Assets (Net of accumulated depreciation):	
Construction in Progress	21,500
Land	114,937
Buildings and Improvements	476,624
Machinery and Equipment	1,270,579
Total Assets	5,106,213
DEFERRED OUTFLOWS OF RESOURCES	
Pension related costs	538,446
Total deferred outflows of resources	538,446
LIABILITIES	
Accounts Payable and Accrued Liabilities	305,383
Long Term Liabilities	
Due Within One Year	92,144
Due in More Than One Year	182,504
Total liabilities	580,031
DEFERRED INFLOW OF RESOURCES	
Pension related costs	445,903
Total deferred outflows of resources	445,903
NET POSITION	
Net investment in capital assets	1,883,640
Restricted	
Impact fees	208,827
Unrestricted	2,526,258
Total Net Position	$ 4,618,725

NORTH SUMMIT FIRE PROTECTION DISTRICT
Government-Wide Statement of Activities
For the Year Ended December 31, 2025

		Program Revenues			Net (Expense)
Function/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Rev & Chgs in Net Position
Primary Government:					
Governmental Activities:					
Fire and Ambulance Protection	$ 3,503,324	$ 386,555	$ 1,000,000	$ 546,844	$ (1,569,925)
Total Governmental Activities	$ 3,503,324	$ 386,555	$ 1,000,000	$ 546,844	$ (1,569,925)

General Revenues:	
Property Taxes	$ 2,530,825
Unrestricted Investment Earnings	78,000
Gain on disposition of Capital Assets	25,030
Total General Revenues	2,633,855
Change in Net Assets	1,063,930
Net position- Beginning	3,554,795
Net position - Ending	$ 4,618,725

NORTH SUMMIT FIRE PROTECTION DISTRICT
Balance Sheet – Governmental Funds
December 31, 2025

	General Fund	Capital Projects	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 1,138,165	$ 774,457	$ 1,912,622
Restricted cash	208,827	-	208,827
Accounts receivable (net)	425,186	-	425,186
Taxes receivable	391,309	-	391,309
Total assets	$ 2,163,487	$ 774,457	$ 2,937,944
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	$ 305,383	$ -	$ 305,383
Total liabilities	305,383	-	305,383
Deferred inflows of resources			
Unavailable revenues	72,585	-	72,585
Total deferred inflows of resources	72,585	-	72,585
Fund Balances:			
Restricted			
Impact fees	208,827	-	208,827
Assigned			
Capital Projects	-	774,457	774,457
Unassigned	1,576,692	-	1,576,692
Total fund balances	1,785,519	774,457	2,559,976
Total liabilities, deferred inflows of resources & fund balances	$ 2,163,487	$ 774,457	$ 2,937,944

NORTH SUMMIT FIRE PROTECTION DISTRICT
Reconciliation of Total Governmental Fund Balance to
Net Position of Governmental Activities
December 31, 2025

Total fund balances - governmental fund types:		$ 2,559,976
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Construction In Progress	$ 21,500	
Land	114,937	
Buildings	1,292,413	
Equipment	2,476,769	
Less Accumulated Depreciation	(2,021,979)	
		1,883,640
Long-term assets not available to pay for current period expenditures and, therefore, are deferred in the funds		
Pension related costs	823,075	
Unavailable ambulance charges	72,585	
		895,660
Long-term liabilities applicable to the Districts governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities. All liabilities, both current and long-term are reported in the statement of net assets.		
Compensated absences	(230,359)	
Pension Liability	(44,289)	
		(274,648)
Deferred inflows of resources related to pensions do not require currrent resources and are not reported in the governmental funds		(445,903)
Net assets of government activities		$ 4,618,725

NORTH SUMMIT FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2025

	General Fund	Capital Projects Fund	Total Governmental Funds
REVENUES			
Taxes	$ 2,530,825	$ -	$ 2,530,825
Charges for services	317,313		317,313
Interest	78,000	0	78,000
Intergovernmental	1,057,518	-	1,057,518
Impact Fees	75,159	-	75,159
Miscellaneous	163,472	-	163,472
Total revenues	4,222,287	0	4,222,287
EXPENDITURES			
Current:			
Personnel:			
Salaries and Wages	2,603,394	-	2,603,394
Operations	657,017	53,832	710,849
Capital outlay	44,878	302,909	347,787
Total expenditures	3,305,289	356,741	3,662,030
Excess (deficit) of revenues over (under) Expenditures	916,998	(356,741)	560,257
Other financing sources (uses)			
Sale of Capital Assets	38,646	-	38,646
Transfers in	-	507,633	507,633
Transfers out	(507,633)	-	(507,633)
Total other financing sources (uses)	(468,987)	507,633	38,646
Net change in fund balance	448,011	150,892	598,903
Fund balances - beginning of year	1,337,508	623,565	1,961,073
Fund balances - end of year	$ 1,785,519	$ 774,457	$ 2,559,976

NORTH SUMMIT FIRE PROTECTION DISTRICT
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balance of Government Funds
For the Year Ended December 31, 2025

	General Fund	Capital Projects Fund	Total Governmental Funds
REVENUES			
Taxes	$ 2,530,825	$ -	$ 2,530,825
Charges for services	317,313		317,313
Interest	78,000	-	78,000
Intergovernmental	1,057,518	-	1,057,518
Impact Fees	75,159	-	75,159
Miscellaneous	163,472	-	163,472
Total revenues	4,222,287	-	4,222,287
EXPENDITURES			
Current:			
Personnel:			
Salaries and Wages	2,603,394	-	2,603,394
Operations	657,017	53,832	710,849
Capital outlay	44,878	302,909	347,787
Total expenditures	3,305,289	356,741	3,662,030
Excess (deficit) of revenues over (under) Expenditures	916,998	(356,741)	560,257
Other financing sources (uses)			
Sale of Capital Assets	38,646	-	38,646
Transfers in	-	507,633	507,633
Transfers out	(507,633)	-	(507,633)
Total other financing sources (uses)	(468,987)	507,633	38,646
Net change in fund balance	448,011	150,892	598,903
Fund balances - beginning of year	1,337,508	623,565	1,961,073
Fund balances - end of year	$ 1,785,519	$ 774,457	$ 2,559,976

Note 1 - Summary of Significant Accounting Policies

The financial statements of North Summit Fire Protection District (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing accounting and financial reporting principles. Financial reporting is based upon accounting guidance codified by GASB.

A. Reporting Entity

North Summit Fire Service District (the District) is a dependent special service district created June 6, 1976 by Summit County to provide fire protection services to Coalville City, Henefer Township, and 600 square miles of North East Summit County. The financial statements and notes are the representations of North Summit Fire Service District's management, which is responsible for their integrity and objectivity. This summary of significant accounting policies of the District is presented to assist in understanding the financial statements.

The District is governed by a five-member administrative control board, which are appointed by the Summit County Council. The District is a legally separate entity, possesses the powers to set its own budget, incur debt, to sue, be sued, and to own and lease property. The County exercises significant controlling powers over the District. As such, the District is a discrete component unit as defined by the Governmental Accounting Standards Board in their Statement Number 61, *The Financial Reporting Entity: Omnibus – An Amendment of GASB Statements No. 14 and No. 34*.

B. Government-Wide and Fund Financial Statements Basis of

Presentation Government-Wide Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the activities of the District. The effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those which are clearly identifiable with a specific program. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program, and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported as general revenues. Major individual governmental funds are reported as separate columns in the fund financial statements.

Fund Financial Statements

The District segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. A statement is presented for governmental activities. This statement presents each major fund as a separate column of the fund financial statements. The District has two major funds: general and capital projects funds.

Governmental funds are those funds through which most of the governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balances of current financial resources. The District has presented the following major governmental funds:

General Fund

The General Fund is the main operating fund of the District. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other funds are accounted for in this fund. General operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the General Fund.

Capital Projects Fund

The Capital Projects Fund is used to account for funds received and expended for the acquisition or construction of capital facilities, improvements, and equipment.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reporting in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers amounts collected within 60 days after year end to be available. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

The District reports the following major funds:

The General fund is the general operating fund of the District. It is used to account for all financial resources except those accounted for in other funds.

The Capital Projects Fund accounts for the financial resources used for the acquisition or construction of major capital facilities and equipment.

D. Assets, Liabilities, and Net Positions or Equity

The following are the District's significant policies regarding recognition and reporting of certain assets, liabilities, and net positions:

Cash and Investments

Unrestricted and restricted cash balances of all funds are made up of depository accounts with banks and the Utah Public Treasurers' Investment Fund, which is managed by management of the District. Utah State Statutes allow for investments in the Utah Public Treasurers' Investment Fund and Utah Money Management Act (UMMA) approved financial institutions.

The UMMA provides for a committee to evaluate financial institutions and provide a list of those qualified as depositories for public funds. The District invests cash with the Utah Public Treasurer's Investment Fund and with a financial institution on the approved list. Investments in the pooled cash fund consist primarily of certificates of deposit, repurchase agreements, and time deposits and are carried at cost which approximates market value, with the difference being immaterial. Interest income earned as a result of pooling is distributed to the appropriate funds based on month-end balances of cash and investments. Short term investments that are readily convertible to cash and have an original maturity date of three months or less are defined as cash equivalents.

Receivables

As of year-end, the District recorded receivables from Summit County for property taxes. The District also records revenue from ambulance services. Each year an allowance for uncollectible receivables is evaluated and adjusted to the level deemed necessary. An allowance was not necessary as of year-end.

Capital Assets

Capital assets, which include land, buildings and improvements, construction-in-progress, vehicles and furniture and equipment, are reported in the governmental columns in the government-wide financial statements. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value on the date of donation. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized.

Assets, having an original cost of $5,000 or more, are capitalized. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Buildings and improvements	40 years
Vehicles	5 -10 years
Furniture and equipment	5 -10 years
Building and equipment under capital leases	5 -40 years

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has one deferred outflow relating to pension costs.

In addition to liabilities, the statement of financial position will sometimes report a separate section of deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenues) until then. The District has deferred inflows relating to pension costs, and ambulance fees.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. In the fund financial statements, governmental fund types recognize debt issuance costs as expenditures during the current period. Debt issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

The Districts leave time policy allows the District employees to accrue earned vacation and sick leave each year. They are allowed to forward into the next year accrued vacation up to 260 hours for administrative employees, and 456 hours for Suppression employees. Hours in excess of the maximum allowed will be converted to sick leave.

Net Position/Fund Balances

The difference between assets plus deferred outflows and liabilities plus deferred inflows is reported as net position on the government-wide financial statements and fund balance on the governmental fund statements. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is the policy of the District to spend restricted fund balance first. When applicable, in the accompanying financial statements governmental fund balances are classified as follows:

- Nonspendable – Fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned).
- Restricted – Fund balance amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- Committed – Fund balance amounts that can be used only for the specific purposes determined by a formal action of the Administrative Control Board (the District's highest level of decision-making authority). Such actions must be affirmed by a majority vote of the Administrative Control Board.
- Assigned – Fund balance amounts that are intended to be used by the District for specific purposes, but do not meet the criteria to be classified as restricted or committed.
- Unassigned – The residual fund balance classification for the District's general fund includes all spendable amounts not included in other classifications.

When an expenditure is incurred for purposes for which committed, assigned, or unassigned fund balance is available, it is the policy of the District to first spend committed fund balance, followed by assigned fund balances and unassigned fund balances, respectively.

E. Revenues and Expenditures

The following are the District's significant policies related to recognition and reporting of certain revenues, expenditures, and interfund activity:

Revenue Availability

Under the modified accrual basis of accounting, revenues are considered to be available when they are collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. North Summit Fire Protection District considers property tax revenues to be "available" if they are collected within 60 days after the end of the current year. Grants and similar items are recognized as revenue when all eligibility requirements have been met. All other revenues are considered to be available if they are collected within 60 days after year-end.

Expenditure Recognition

In governmental funds, expenditures are generally recorded when the related liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, are recorded only when payment is due. Capital asset acquisitions are reported as expenditures, and proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available, the District generally uses restricted resources first, then unrestricted resources.

F. Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations in the fund financial statements but are generally excluded from the government-wide financial statements.

Pensions

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

G. Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

H. Risk Management

The district is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, and natural disasters for which the District carries commercial insurance. The District also carries commercial workers' compensation insurance. There are no significant reductions in coverage from the prior year, and settlement claims resulting from these risks did not exceed commercial insurance coverage during the past year.

Note 2 - Stewardship, Budgetary Compliance, and Accountability

Budgetary Information

The District operates within the budget requirements for special service districts as specified by state law. Under State law, an annual budget is required for all governmental fund types. The financial reports reflect the following budgetary standards:

- For the fiscal year beginning January 1, the District prepares a proposed budget for the governmental fund types, which is presented to the Summit County Council on or before December 15.

- By resolution, the District recommends a budget by December 15, which is then forwarded to the Summit County Council acting as the governing body for approval.

- Once adopted, the budget can be amended to any extent by subsequent District action. Reductions in appropriations can be approved by the District, but increased appropriations require a public hearing with subsequent approval from the Summit County Council acting as the governing body.

- Any adjustments in estimated revenue and revisions of appropriations due to operational changes in categorical program funding are integrated into the amended budget recommended to the Summit County Council acting as the governing body for approval.

- A final amended budget is recommended by the District and Administrative Control Board and forwarded to the Summit County Council acting as the governing body for adoption.

- Total budgeted expenditures may not exceed the revenues expected to be received for the fiscal year plus the fund balance.

Property Taxes

Property taxes attach an enforceable lien on property as of January 1. Taxes are levied and tax notices are sent on November 1. All unpaid taxes are due and become delinquent on November 30. Property tax revenues are recognized by the District when they are received. Property taxes on licensed, motor vehicles are collected on a monthly basis in the month in which the individual motor vehicle license is renewed. Property taxes are billed and collected by Summit County on behalf of the District and remitted to the District monthly. At December 31, 2025 only delinquent taxes are uncollected. Property taxes received by the District within 60 days after year end are recorded as revenue as of year-end.

Note 3 - Deposits and Investments

Deposits and investments for the District are governed by the Utah Money Management Act (*Utah Code Annotated, Title 51, Chapter 7, "the Act"*) and by rules of the Utah Money Management Council ("the Council"). Following are the discussions of the District's exposure to various risks related to its cash management activities

Custodial Credit Risk

Deposits - Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be recovered. The District's policy for managing custodial credit risk is to adhere to the Money Management Act. The Act requires all deposits of the local government to be in a qualified depository, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the Commissioner of Financial Institutions as meeting requirements of the Act and adhering to the rules of the Utah Money Management Council. As of December 31, 2025, the carrying amount of deposits with the District was $106,803. and the bank balance was $92,366, All of which were covered by FDIC insurance.

Credit Risk

Credit risk is the risk that the counterparty to an investment will not fulfill its obligations. The District's policy for limiting the credit risk of investments is to comply with the Money Management Act.

Investments

The District measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:
Level 1 – Quoted prices for identical investments in active markets
Level 2 – Observable inputs other than quoted market prices
Level 3 – Unobservable inputs.

For the year ended December 31, 2025, the District had investments of $2,031,210 with the Utah PTIF, which uses a Level 2 fair value measurement. The entire balance had a maturity of less than one year. The PTIF pool has not been rated.

Interest Rate Risk

Interest rate risk, the risk that changes in interest rates, will adversely affect the fair value of an investment. The District manages its exposure to declines in fair value by investing mainly in the PTIF and by adhering to the Money Management Act. The Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested.

Note 4 - Receivables

Receivables as of the year end for the governmental funds including the applicable allowance for uncollectible accounts are as follows:

Receivables	General	Capital Projects	Total
Property taxes	$ 391,309	$ -	$ 391,309
Ambulance fees	115,006	-	115,006
Social Security opt out	333,181	-	333,181
Lee: Allowance for uncollectible accounts	(23,001)	-	(23,001)
Gov't activities long-term debt	$ 816,495	$ -	$ 816,495

The District chose to opt out of social security under section 218 of the social security act. Under that provision the district was allowed to amend the three previous year's payroll tax returns. The District will receive $333,181. Of that amount $ 166,590 will be refunded to the employees. That has been included in accounts payable in the current year financial statements.

Note 5 - Capital Assets

Capital asset activity for the year ended December 31, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated				
Construction in Progress	$ -	$ 21,500	$ -	$ 21,500
Land	114,937	-	-	114,937
Total capital assets, not being depreciated	114,937	21,500	-	136,437
Capital assets, being depreciated				
Buildings and improvements	1,066,004	226,409	-	1,292,413
Machinery & equipment	2,034,028	514,045	(71,304)	2,476,769
Total capital assets, being depreciated	3,100,032	740,454	(71,304)	3,769,182
Accumulated depreciation for:				
Buildings and improvements	779,768	36,021	-	815,789
Machinery & equipment	1,040,236	223,642	(57,688)	1,206,190
Total accumulated depreciation	1,820,004	259,663	(57,688)	2,021,979
Total capital assets, being depreciated, net	1,280,028	480,791	(13,616)	1,747,203
Governmental activities capital assets, net	$ 1,394,965	$ 502,291	$ (13,616)	$ 1,883,640

Note 5 - Interfund Receivables and Payables and Transfers

Interfund transactions among governmental fund types occurred during the year. These transactions arose principally from debt service requirements. Transactions that have not resulted in the actual transfer of cash as of the end of the year are recorded as amounts due from (fund receivable) and due to (fund liability) other funds. For financial reporting purposes, current amounts due from and to the same fund are offset and, the net amounts are shown in the respective fund balance sheet. At the end of each year, the amount of interfund receivables is equal to the amount of interfund payables. The District had no interfund receivables and payables at December 31, 2025.

Interfund Transfers: During the year the General fund transferred $507,633 to the Capital Projects fund.

Note 5 - Long-Term Liabilities

Governmental Activities:	Jan 1, 2024	Additions	Reductions	Dec 31, 2025	Due in one
Long-term liabilities					
Compensated Absences	$ 197,677	$ 32,682	$ -	$ 230,359	$ 92,144
Net pension Liability	13,233	31,056		44,289	-
Gov't activities long-term debt	$ 210,910	$ 63,738	$ -	$ 274,648	$ 92,144

NOTE 7 – RETIREMENT PLANS

Plan Description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. Utah Retirement Systems are comprised of the following Pension Trust Funds:

Defined Benefit Plans:
- Firefighters Retirement System (Firefighters System): is a multiple-employer, cost sharing, public employee retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple-employer cost sharing public employee retirement system.
- Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System) is a multiple-employer, cost sharing, public employee retirement system.

The Utah Retirement Systems are established and governed by the respective sections of Chapter 49 of the Utah Code Annotated 1953 as amended. The Systems defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Chapter 49 provides for the administration of the Utah Retirement Systems and Plans under the direction of the Utah State Retirement Board (Board) whose members are appointed by the Governor. The systems are fiduciary funds defined as pension and other employee benefit, trust funds. The URS is a component of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

The Systems issue a publicly available financial report that can be obtained by writing to the Utah Retirement Systems, 560 East 200 South, Salt Lake City, UT 84102 or by visiting the website: www.urs.org/general/publications.

Summary of Benefits by system

URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

System	Final Average Salary	Years of Service required and /or age eligible for benefit	Benefit percent per year of service	COLA**
Noncontributory System	Highest 3 years	30 years any age 25 years any age 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year for all years	up to 4%
Firefighters System	Highest 3 years	20 years any age 10 years age 60* 4 years age 65	2.0% per year up to 20 years; 2.0% per year over 20 years	up to 4%
Tier 2 Public Employees System	Highest 5 years	35 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year for all years	up to 2.5%
Tier 2 Public Employees System	Highest 5 years	25 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year to June 30, 2020 2.0% per year July 1, 2020 to present	up to 2.5%

*With actuarial reductions ** All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried over to subsequent years.

Contribution Rate Summary

Contributions: As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2025 are as follows:

	Employee	Employer	401(k)
Contributory System			
111- Local Government Division Tier 2	0.81%	14.19%	0.00%
Noncontibutory Sytem			
15 - Local Government Division Tier 1	N/A	15.97%	N/A
Firefighters Retirement System			
31 Other Division A	15.05%	1.61%	N/A
132 Tier 2 DB Hydrid Firefighters	4.73%	14.08%	N/A
Tier 2 DC Only			
211 Local Government	N/A	5.19%	10.00%
232 Firefighters	N/A	0.08%	14.00%

***Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

For fiscal year ended December 31, 2025, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Firefighters System	$ 15,157	$ 124,787
Tier 2 Public Safety and Firefighters	51,736	17,380
Tier 2 DC Public Safetry and Firefighter	124	N/A
Total Contributions	$ 67,017	$ 142,167

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

Combined Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2025, there was a reported net pension asset of $44,289 and a net pension liability of $284,629.

	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2023	Change (Decrease)
Firefighters System	$ -	$284,629	1.6204103%	0.8481270%	0.7722977%
Tier 2 Public Safety and Firefighter	44,289	-	0.0979214%	0.0351288%	0.0627925%
Total Net Pension Asset / Liability	$ -	$284,629			

The net pension asset and liability were measured as of December 31, 2024 and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2024 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended December 31, 2025, we recognized pension expense of $(36,293).

At December 31, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 339,533	$ 2,327
Changes in Assumptions	47,668	695
Net differences between projected and actual earnings on pension plan investments	84,227	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	442,881
Contributions subsequent to the measurement date	67,017	-
	$ 538,445	$ 445,903

$67,017 reported as deferred outflows of resources related to pensions results from contributions made by us prior to the fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2025	$ (4,171)
2026	79,972
2027	(65,288)
2028	(12,011)
2029	8,805
Thereafter	20,219

Firefighters Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2025, we recognized pension expense of ($99,605).

At December 31, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 312,720	$ -
Changes in Assumptions	22,830	-
Net differences between projected and actual earnings on pension plan investments	81,356	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	437,335
Contributions subsequent to the measurement date	15,157	-
	$ 432,063	$ 437,335

$15,157 reported as deferred outflows of resources related to pensions results from contributions made by us prior to the fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2025	$ (8,512)
2026	70,865
2027	(67,485)
2028	(15,296)
2029	-
Thereafter	-

Tier 2 Public Safety and Firefighters Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2025, we recognized pension expense of $63,312.

At December 31, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,813	$ 2,327
Changes in Assumptions	24,838	695
Net differences between projected and actual earnings on pension plan investments	2,871	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	5,546
Contributions subsequent to the measurement date	51,860	-
	$ 106,382	$ 8,568

$51,860 reported as deferred outflows of resources related to pensions results from contributions made by us prior to the fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2025	$ 4,341
2026	7,107
2027	2,197
2028	3,285
2029	8,805
Thereafter	20,019

Actuarial assumptions: The total pension liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary Increases	3.50-9.50 percent, average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense, including inflation

Mortality rates were adopted from actuarial experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based on gender, occupation and age, as appropriate, with projected improvement using the ultimate rates from the MP-2020 improvement scale using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2024, valuation were based on the results of an actuarial experience study for the period ending December 31, 2023.

The long-term expected rate of return on pension plan investments was determined using a building-block method which provides best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

	Expected Return Arithmetic Basis		
Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Equity securities	35%	7.01%	2.45%
Debt securities	20%	2.54%	0.51%
Real assets	18%	5.45%	0.98%
Private equity	12%	10.05%	1.21%
Absolute return	15%	4.36%	0.65%
Cash and cash equivalents	0%	0.49%	0.00%
Totals	100%		5.80%
Inflation			2.50%
Expected arithmetic nominal return			8.30%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.35% that is net of investment expense.

Discount Rate: The discount rate used to measure the total pension liability was 6.85 % the projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate.

Sensitivity of the proportionate share of the pension asset and liability to changes in the discount rate: the following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.85 percent) or 1 percentage point higher (7.85 percent) than the current rate:

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Firefighters System	$ 619,432	$ (284,629)	$ (1,021,785)
Tier 2 Public Safety and Firefighters	$ 151,020	$ 44,289	$ (41,045)
Total	$ 770,452	$ (240,340)	$ (1,062,830)

Defined Contribution Savings Plan

The defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

North Summit Fire Protection District participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

*401(k) Plan
*457(b) Plan
*Roth IRA Plan
*Traditional IRA Plan

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended December 31, were as follows:

	2025	2024	2023
401(k) Plan			
Employer Contributions	$ 59,458	$ 65,748	$ 20,369
Employee Contributions	17,591	18,787	16,390
457 Plan			
Employer Contributions	-	-	-
Employee Contributions	-	-	81
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	7,180	4,200	450
Traditional IRA			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	135	3,710	1,350

NOTE 8 – SUBSEQUENT EVENTS

Subsequent events were evaluated through June 19, 2026 the date of the audit report, which is the date the financial statements were available to be issued.

NOTE 9 – RECENTLY ADOPTED ACCOUNTING PRONOUNCMENT

During the fiscal year ended December 31, 2025, the District early adopted the provisions of GASB Statement No. 103, Financial Reporting Model Improvements. GASB 103 modifies certain requirements related to management’s discussion and analysis, budgetary comparison information, unusual or infrequent items, presentation of proprietary fund statement of revenues, expenses, and changes in fund net position, and major component unit information. The District implemented the requirements of GASB 103 as of January 1, 2025.

The implementation of GASB 103 did not have a material effect on the District’s financial position, results of operations, or cash flows , but did result in changes to the presentation and disclosure of certain financial statement information.

REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

NORTH SUMMIT FIRE PROTECTION DISTRICT

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget to Actual

General Fund

For the Year Ended December 31, 2025

	Budgeted Amounts				
	Original	Final	Variance Original Buget to Final Budget- Positive (Negative)	Actual Totals	Variance Final Budget to Actual - Positive (Negative)
REVENUES					
Taxes	$ 2,200,000	$ 2,314,482	$ 114,482	$ 2,530,825	$ 216,343
Charges for Services	240,000	240,000	-	317,313	77,313
Interest	25,000	75,000	50,000	78,000	3,000
Intergovernmental	1,040,000	1,057,518	17,518	1,057,518	-
Impact fees	50,000	70,000	20,000	75,159	5,159
Miscellaneous	25,500	53,420	27,920	163,472	110,052
Total revenues	3,580,500	3,810,420	229,920	4,222,287	411,867
EXPENDITURES					
Current:					
Personnel					
Salaries and wages	2,790,000	2,795,000	5,000	2,603,394	191,606
Operations	647,540	671,518	23,978	657,017	14,501
Capital outlay	-	52,000	52,000	44,878	7,122
Total expenditures	3,437,540	3,518,518	80,978	3,305,289	213,229
Excess (deficit) of revenues over (under) expenditures	142,960	291,902	148,942	916,998	625,096
Other financing sources (uses)					
Sale of Capital Assets	5,000	35,000	30,000	38,646	3,646
Transfers out	(200,000)	(381,500)	(181,500)	(507,633)	(126,133)
Total other financing sources (uses)	(195,000)	(346,500)	(151,500)	(468,987)	(122,487)
Net change in fund balance	(52,040)	(54,598)	(2,558)	448,011	502,609
Fund balances - beginning	1,337,508	1,337,508	-	1,337,508	-
Fund balances - ending	$ 1,285,468	$ 1,282,910	$ (2,558)	$ 1,785,519	$ 502,609

NORTH SUMMIT FIRE PROTECTION DISTRICT

Required Supplementary Information

Schedule of the Proportionate Share of the Net Pension Liaibilty

December 31, 2025

Last 10 Fiscal Years*

	Fiscal Year	Proportion of the net liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Porportionate share of the net pension liabilty (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
Firefighters Retirement System						
	2025	1.6204210%	$ (284,629)	$ 673,364	-42.27%	104.64%
	2024	0.8481127%	$ (199,047)	$ 323,819	-61.47%	106.79%
	2023	0.9580320%	$ (50,851)	$ 72,711	-69.94%	108.40%
Tier 2 Public Safety and Firefighters System	2025	0.0979214%	$ 44,288	$ 446,982	9.91%	90.10%
	2024	0.0351288%	$ 13,233	$ 133,104	9.94%	89.10%

* The amounts presented for each fiscal year were determined as of December 31. In accordance with GASB 68, until a full 10-year trend is compiled, information is presented for those years for which information is available.

See accompanying notes to the required supplementary information

NORTH SUMMIT FIRE PROTECTION DISTRICT

Required Supplementary Information
Schedule of Contributions
December 31, 2025
Last 10 Fiscal Years*

	As of fiscal year ended December 31,	Actuarial determined contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered Employee payroll	Contributions as a percentage of covered employee payroll
Noncontributory System	2025	$ 15,157	$ 15,157	$ -	$ 843,552	1.80%
	2024	$ 17,200	$ 17,200	$ -	$ 661,456	2.60%
	2023	$ 11,690	$ 11,690	$ -	$ 323,819	3.61%
	2022	$ 2,877	$ 2,877	$ -	$ 72,711	3.96%
Tier 2 Public Safety and Firefighter System	2025	$ 51,736	$ 51,736	$ -	$ 367,442	14.08%
	2024	$ 62,935	$ 62,935	$ -	$ 446,982	14.08%
	2023	$ 18,451	$ 18,451	$ -	$ 131,046	14.08%
	2022	$ -	$ -	$ -	$ -	0.00%
Tier 2 DC Public Safety and Firefighter System	2025	$ 124	$ 124	$ -	$ 155,373	0.08%
	2024	$ 187	$ 187	$ -	$ 233,877	0.08%
	2023	$ 59	$ 59	$ -	$ 73,446	0.08%
	2022	$ -	$ -	$ -	$ -	0.00%

* Contributions in the Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems.
Tier 2 systems were created effective July 1, 2011

Paragraph 81b. Of GASB 68 requires employers to disclose a 10 year history of contributions in RSI. Contributions as a percentage of covered payroll may be different than the board certified rate due to rounding and other administrative issues.

See accompanying notes to the required supplementary information

Budgetary Comparison Schedule

The Budgetary Comparison Schedule presented in this section of the report is for the District's General Fund.

Budgetary and Budgetary Information

The District adopts an annual appropriated budget for the General Fund. Budgets are prepared on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles (GAAP) for governmental funds.
The budget process is as follows:

- District Captain submit budget requests to the Admin Chief.
- The proposed budget is reviewed by management and presented to the District Board.
- A public hearing is held prior to budget adoption.
- The District Board adopts the budget before the beginning of the fiscal year.
- The legal level of budgetary control is at the department level.
- Budget-to-actual comparisons are presented for the General Fund.

The Admin Chief is authorized to transfer budget appropriations within departments. Transfers between departments or funds require approval of the Board approval.
Encumbrances outstanding at year-end are not reported as expenditures for budgetary purposes and are reappropriated in the subsequent year's budget when necessary.

Current Year Excess of Expenditures over Appropriations
For the year ended December 31, 2025, all funds budgeted expenditures exceeded actual amounts.

Explanation of Significant Variances
During the year the significant variances from the original and final budget are as follows:

- Property taxes budget increased by $114,482. The difference is due to increased property tax values within the District.

During the year the significant variances from the final budget and actual are as follows:

- Property taxes actual revenues were $216,343 more than the final budget. The difference was due to increased property tax values within the District.
- Miscellaneous revenue actual revenues were $110,052 more than final budget. The difference was due to the refund of the social security opt out.
- Salaries and wages actual expenses were $191,606 more than the final budget. The difference was due to market rate adjustments to the salaries and wages.

Change in Assumptions
There were no changes in the actuarial assumptions or methods since the prior actuarial valuation.

SUPPLEMENTARY INFORMATION

NORTH SUMMIT FIRE PROTECTION DISTRICT

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget to Actual

Capital Projects Fund

For the Year Ended December 31, 2025

	Budgeted Amounts				
	Original	Final	Variance Original Buget to Final Budget-Positive (Negative)	Actual Totals	Variance Final Budget to Actual - Positive (Negative)
REVENUES					
Interest	$ -	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-	-
EXPENDITURES					
Current:					
Operations	-	60,000	60,000	53,832	6,168
Capital outlay	115,000	321,500	206,500	302,909	18,591
Total expenditures	115,000	381,500	266,500	356,741	24,759
Excess (deficit) of revenues over (under) expenditures	(115,000)	(381,500)	(266,500)	(356,741)	24,759
Other financing sources (uses)					
Transfers in	200,000	381,500	181,500	507,633	126,133
Total other financing sources (uses)	200,000	381,500	181,500	507,633	126,133
Net change in fund balance	85,000	-	(85,000)	150,892	150,892
Fund balances - beginning	623,565	623,565	-	623,565	-
Fund balances - ending	$ 708,565	$ 623,565	$ (85,000)	$ 774,457	$ 150,892

ADDITIONAL AUDITOR'S REPORTS

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
North Summit Fire Protection District
Coalville, Utah

June 19, 2026

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activity, of North Summit Fire Protection District as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise North Summit Fire Protection District's basic financial statements, and have issued our report thereon dated June 19, 2026.
.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered North Summit Fire Protection District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of North Summit Fire Protection District internal control. Accordingly, we do not express an opinion on the effectiveness of North Summit Fire Protection District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe that a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under government auditing standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion of the effectiveness on the entity's internal control or on compliance. This report in an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE*

Board of Directors
North Summit Fire Protection District
Coalville, Utah

REPORT ON COMPLIANCE

We have audited North Summit Fire Protection District's compliance with the applicable state requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor for the year ended December 31, 2025.

State compliance requirements were tested for the year ended December 31, 2025 in the following areas:

Budgetary Compliance
Fund Balance
Fraud Risk Assessment
Government Fees
Cash Management
Crime Insurance for Public Treasurers
Open and Public Meetings Act

Opinion on Compliance

In our opinion, North Summit Fire Protection District complied, in all material respects, with the state compliance requirements referred to above for the year ended December 31, 2025.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards); and the *State Compliance Audit Guide* (Guide), issued by the Office of the Utah State Auditor. Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of North Summit Fire Protection District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of North Summit Fire Protection District's compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to North Summit Fire Protection District's government programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on North Summit Fire Protection District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about North Summit Fire Protection District's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding North Summit Fire Protection District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of North Summit Fire Protection District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Guide but not for the purpose of expressing an opinion on the effectiveness of North Summit Fire Protection District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or to detect and correct noncompliance with a state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose. However, pursuant to *Utah Code* Title 63G, Chapter 2, this report is a matter of public record, and as such, its distribution is not limited.

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants
Provo, UT
June 19, 2026

North Summit Fire District

FIND YOU FASTER! INITIATIVE

2026 Fire Prevention Division

Help Us Help You: Address identification visibility and emergency response.

Purpose

The purpose of this initiative is to improve emergency response times and responder safety by ensuring all structures within the North Summit Fire District are clearly and accurately addressed. This includes improving the visibility, legibility, and placement of address numbers, particularly during nighttime and low-visibility conditions.

Background

Emergency responders rely on clearly visible address numbers to quickly locate properties. Throughout the district, many structures have missing, faded, obstructed, or poorly placed address numbers. These deficiencies are especially problematic in rural areas, during winter conditions, or at night.

Delays in locating an address—even by one to two minutes—can significantly impact outcomes in fire, medical, and law enforcement emergencies. Improving address visibility is a simple, cost-effective way to enhance public safety and operational efficiency.

Code Basis

This initiative is supported by the ***International Fire Code (IFC), Section 505.1***, which requires that address numbers be plainly legible and visible from the street or road fronting the property.

Program Overview

This program will follow a phased, community-focused approach emphasizing education, assistance, and a highly encouraged voluntary compliance.

Phase 1: Public Awareness

- Launch a district-wide education campaign
- Utilize social media, newsletters, and handouts.
- Messaging will emphasize: “Minutes save lives”

Phase 2: Community Engagement

- Offer voluntary address visibility assessments; property owners call also assess their own address numbers.
- *Make it known to the public that donations will be made possible by Pual Davis. [A limited amount of white house numbers can be picked up, free to the public on a first come basis.]*
- Encourage firefighters to identify address issues during routine calls

Phase 3: Assistance Program

- *Provide donated address numbers or signage [Paul Davis]*
- Prioritize:
    - Rural properties
    - Long driveways
    - Shared access road

Recommended Addressing Standards

- Minimum 4–6 inch address numbers
- High-contrast and reflective materials
- Clearly visible from the roadway
- Solar illuminated numbers for rural areas without street lighting.
- Additional signage for long or shared driveways

Expected Outcomes

- Improved emergency response times
- Reduced delays in locating properties
- Increased firefighter and public safety
- Greater community awareness and participation

Performance Measures

- Reduction in delayed or difficult-to-locate responses
- Track the number of residences improved through the program

Budget Considerations

This is a low-cost, high-impact initiative. Primary costs to property owners may include:

- Public education materials- social media posts.
- Minimal staff time integrated into existing operations
- ***Donation of a limited amount of address numbers on a first come first served basis, from Paul Davis.***

Conclusion

The “FIND YOU FASTER!" Initiative is a practical and proactive step toward improving emergency response effectiveness across the North Summit Fire District. By working collaboratively with the community, this initiative strengthens public safety while maintaining a positive and supportive approach to compliance.

Tyler Leavitt
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NORTH SUMMIT FIRE DISTRICT

FIND YOU FASTER!

PLEASE ENSURE YOUR NUMBERS ARE LARGE, WELL-LIT, AND UNOBSTRUCTED.

Minutes save lives!

Help us help you by updating your address numbers on your property and private driveways. Visible address numbers save precious minutes during emergencies.

North Summit Fire District
Accounts Payable
May & June 2026

Distribution account	Line description	Bill number	Vendor	Date	Amount
2400.9 Benefits Accrual	Monthly vision insurance premiums for staff members for May 2026	26E 010-60247-00003	Ameritas Life Insurance Corp	05/01/2026	303.04
6505.3 Web Site Hosting	Streamline Flex May 1-Jun 1, 2026	30A377B8-0038	Streamline	05/01/2026	392.00
6509.2 Internet	Monthly fiber internet services for three station locations	383100-2026-05-01	All West Communications	05/01/2026	422.55
6509.3 Email	Emails	CC	Google Workspace	05/01/2026	36.17
6509.5 Power	Electric service and contract charges for station locations	26E 3458213638050126	Rocky Mountain Power	05/01/2026	790.59
6511 Fuel	fuel network charges for diesel and unleaded gasoline products	F2610E00898	Fuel Network	05/01/2026	4,178.18
6512 Fleet Maintenance	DEMAND DRIVE PLUS, QT	99085233	Weller Recreation	05/01/2026	10.00
6512 Fleet Maintenance	BRAKE FLUID, DOT 4	99085233	Weller Recreation	05/01/2026	10.99
6512 Fleet Maintenance	Labor - REPLACE TIRES	99085233	Weller Recreation	05/01/2026	135.20
6512 Fleet Maintenance	FILTER-OIL, 10 MICRON	99085233	Weller Recreation	05/01/2026	14.99
6512 Fleet Maintenance	K-ASM,HD,PAD, BRK, 1.5	99085233	Weller Recreation	05/01/2026	159.98
6512 Fleet Maintenance	ANTI-FREEZE	99085233	Weller Recreation	05/01/2026	2.99
6512 Fleet Maintenance	Disposal Fee	99085233	Weller Recreation	05/01/2026	20.00
6512 Fleet Maintenance	OIL-AGL EXTREME, TRANS, 12/1QT	99085233	Weller Recreation	05/01/2026	24.99
6512 Fleet Maintenance	VALVE STEMS - Short	99085233	Weller Recreation	05/01/2026	3.96
6512 Fleet Maintenance	WASHER-19X12X1.3-COPPER (10)	99085233	Weller Recreation	05/01/2026	3.98
6512 Fleet Maintenance	PS4 PLUS SYNTHETIC QT.(12)	99085233	Weller Recreation	05/01/2026	35.98
6512 Fleet Maintenance	TIRE DIRT COMMANDER FRONT 26X9	99085233	Weller Recreation	05/01/2026	361.90
6512 Fleet Maintenance	Shop Supplies	99085233	Weller Recreation	05/01/2026	38.52
6512 Fleet Maintenance	Ut Tire Tax	99085233	Weller Recreation	05/01/2026	4.00
6512 Fleet Maintenance	TIRE DIRT COMMANDER REAR 26X11	99085233	Weller Recreation	05/01/2026	431.90
6512 Fleet Maintenance	ATV ANGLE DRIVE FLUID, QT (12)	99085233	Weller Recreation	05/01/2026	7.50
6512 Fleet Maintenance	Labor - FULL SERVICE/BRAKES	99085233	Weller Recreation	05/01/2026	777.40
6512 Fleet Maintenance	SPARKPLUG-CHAMPION RC7YC3 (4)	99085233	Weller Recreation	05/01/2026	9.98
6512 Fleet Maintenance	Putco Excalibur LED Tailgate Light Bars for Ford F350 and F150	CC	Putco	05/01/2026	1,507.08

6518 Office Supplies	Zeefpod 200 Count Disposable Toilet Brush, Toilet Cleaner Wand Refills Compatible with Most Toilet Brushes- No Falling Apart, Fresh Fragrance4X Cleaning PowerBathroom Cleaning.	1Q9D-9LMX-TNGK	Amazon Business	05/01/2026	122.97
6518 Office Supplies	Tork PeakServe Continuous Hand Towel White H5, Advanced, Compressed, 12 x 410 sheets, 105065	1Q9D-9LMX-TNGK	Amazon Business	05/01/2026	133.08
6518 Office Supplies	Dawn Ultra Original Dish Soap Refill Jug Large Size Original Blue Liquid Dishwashing Detergent, Powerful Dawn Dish Soap for Grease, 51.5oz (Pack of 2)	1Q9D-9LMX-TNGK	Amazon Business	05/01/2026	15.28
6518 Office Supplies	Lemi Shine Natural Dish Detergent Booster - Hard Water Stain Remover - Multi-Use Citric Acid Cleaner - 24 oz (2 Pack)	1Q9D-9LMX-TNGK	Amazon Business	05/01/2026	43.98
6518 Office Supplies	Dawn Ultra Original Dish Soap Refill Jug Large Size Original Blue Liquid Dishwashing Detergent, Powerful Dawn Dish Soap for Grease, 51.5oz (Pack of 2)	1Q9D-9LMX-TNGK	Amazon Business	05/01/2026	45.84
6518 Office Supplies	Amazon Basics Disinfecting Wipes, Lemon & Fresh Scent, Thick, Sanitizes/Cleans/Disinfects/Deodorizes, 340 Count (4 Packs of 85)	1Q9D-9LMX-TNGK	Amazon Business	05/01/2026	59.85
6518 Office Supplies	Zeefpod 200 Count Disposable Toilet Brush, Toilet Cleaner Wand Refills Compatible with Most Toilet Brushes- No Falling Apart, Fresh Fragrance4X Cleaning PowerBathroom Cleaning.	1Q9D-9LMX-TNGK	Amazon Business	05/01/2026	81.98
6519 Subscriptions/Memberships/Publi	Monthly ChatGPT Business subscription	CC	OpenAI	05/01/2026	22.01
6512 Fleet Maintenance	PREM/STARTER ROPE	409444	Whites Auto Parts	05/02/2026	2.22
2400.9 Benefits Accrual	RETIRMENT PAYROLL ENDING 04.24.26	050426	Utah Retirement Systems	05/04/2026	14,476.16
2400.9 Benefits Accrual	HSA PAYROLL ENDING 04.24.26		Health Equity	05/04/2026	2,806.22
2500 Accrued salaries	PAYROLL ENDING 04.24.26		Paylogics	05/04/2026	92,696.95
6509.5 Power	Electric service for Station 22 in Henefer Utah	26E 352472760011	Rocky Mountain Power	05/04/2026	63.50
6510 Building and Grounds	SBTM 241 Sliding balancer track system Extra drop for Henefer station to bring total drops from 4 to 5 at this station	05042602	Tapout Construction	05/04/2026	4,925.00
6510 Building and Grounds	Ratchet tie-down straps and plywood	CC	The Home Depot	05/04/2026	123.80
6510.3 Sanitation Supplies	Promotions & discounts	1Q7D-W4Y6-YCKJ	Amazon Business	05/04/2026	-1.47
6510.3 Sanitation Supplies	Windex Fast Shine Foam Glass Cleaner, No-Drip Windows, Doors, Mirrors & Countertops Aerosol Cleaning Spray, Streak-Free Shine, Removes Fingerprints, Dust, Dirt, Grime & More 19 oz (Pack of 2)	1Q7D-W4Y6-YCKJ	Amazon Business	05/04/2026	6.96
6515 Minor Equipment	1 1/2 Inch Suction Hose Pump kit, Includes 1 1/2" x 65' Blue PVC Backwash Hose & 1 1/2" x 20' Green PVC Suction Hose & Steel Round Hole Suction Strainer & Cam and Groove Adapter	1Q7D-W4Y6-YCKJ	Amazon Business	05/04/2026	246.00

6515 Minor Equipment	Shipping & handling	1Q7D-W4Y6-YCKJ	Amazon Business	05/04/2026	80.01
6518 Office Supplies	A3 Booklet Folding Binding Machine, 110V 60W Paper Folding and Binding Machine, Booklet Folder Stapler 2 in 1 Multifunctional Automatic Book Maker Stapling Machine for Schools, Print Stores, Offices	1Q7D-W4Y6-YCKJ	Amazon Business	05/04/2026	149.99
6518 Office Supplies	SUNEE Binder Dividers with Tabs for 3 Ring Binder, 8.5 x 11 Paper White Binder Dividers Blank with 5 Tabs, 20 Sets Page Dividers for School, Office and Home, 100 Dividers	1Q7D-W4Y6-YCKJ	Amazon Business	05/04/2026	29.46
6613 Payroll Processing Fee	PAYROLL ENDING 04.24.26		Paylogics	05/04/2026	308.56
6505.7 Credit Card Service Fees	Credit card service fees	CC	Bankcard Center	05/05/2026	58.62
6510 Building and Grounds	Earthquake belt for station 22	CC	Standard Plumbing Ace	05/05/2026	12.23
6510 Building and Grounds	Paint samples for station 22 remodel	CC	Sherwin-Williams	05/05/2026	37.92
6510.3 Sanitation Supplies	WAXIE-GREEN SOLSTA 443 HYDROXYCLN CITRUS	11670026	BradyPLUS	05/05/2026	150.86
6510.3 Sanitation Supplies	KLEENLINE FOAM HAND WASH ANTIBAC 4/1250	11670026	BradyPLUS	05/05/2026	214.83
6502 Accounting other.	QuickBooks Cloud user interface for May 2026 - 1 user.	140198	KHSA	05/06/2026	50.00
6513 PPE / Equipment / Uniforms	Nomex fire chief shirt, Nomex stationwear pants, and multi-tool with trauma shear	450_A_344684_1	Skaggs Public Safety Uniforms	05/06/2026	419.31
6517 Employee Food and other	MILK AND CHOC MILK	02-680041	Summit Merc.	05/06/2026	5.48
6518 Office Supplies	PUSH PINS	02-680041	Summit Merc.	05/06/2026	0.99
G26.01 FY 24 Assistance to Firefighter	MagneGrip suction rails, fans, control panels, silencers, and TAPOUT construction installation	IN2501028	MES SERVICE COMPANY LLC	05/06/2026	108,683.29
G26.01 FY 24 Assistance to Firefighter	MagneGrip exhaust removal system equipment and installation for North Summit Fire District	IN2501029	MES SERVICE COMPANY LLC	05/06/2026	50,697.83
G26.01 FY 24 Assistance to Firefighter	MagneGrip exhaust removal system equipment and installation	IN2501026	MES SERVICE COMPANY LLC	05/06/2026	47,488.94
2400.9 Benefits Accrual	Health dental and AFLAC insurance for April 2026	582037053	Summit County	05/07/2026	26,665.09
6505.7 Credit Card Service Fees	Credit card service fees	CC	Bankcard Center	05/07/2026	95.97
6518 Office Supplies	EMS skills day supplies	CC	Summit Merc.	05/07/2026	7.18
11000 Accounts Receivable	Charg back for NSF	ACH	Caleb Swensen	05/08/2026	-1,475.16
6510 Building and Grounds	HS MAXATTRAX ANT BAI	02-682149	Summit Merc.	05/08/2026	4.99

6510 Building and Grounds	PADLOCK 11/8 WARDED	02-682149	Summit Merc.	05/08/2026	6.99
6517 Employee Food and other	Cookies for retirement party	CC	Mister Clucker	05/08/2026	386.40
6517 Employee Food and other	retirement refreshments	CC	Jimmy John's	05/08/2026	280.16
6518 Office Supplies	UNOKA Label Maker Black Tape White Letters Compatible for Brother P Touch White on Black Tze-335, Tze Tape 12mm 0.47 Laminated Waterproof for PT-H111 PT-H100 PT-H110 PT-D220 PT-D210 PT-1090, 2 Pack	1JYJ-KQNF-J3G3	Amazon Business	05/08/2026	11.39
6518 Office Supplies	VELCRO Brand Heavy Duty Tape | 16 Foot Roll | Strong Sticky Back Adhesive Holds up to 10 lbs | Industrial Strength Fasteners for Indoor or Outdoor Use | 1-1/2in Width, Black (VEL-30838-USA)	1JYJ-KQNF-J3G3	Amazon Business	05/08/2026	16.73
6518 Office Supplies	Brother Genuine P-touch PTH111 P-Touch Pro Label Maker	1JYJ-KQNF-J3G3	Amazon Business	05/08/2026	49.99
6621.4 HSA ER	Admin Fee	CC	Health Equity	05/08/2026	42.00
2400.9 Benefits Accrual	Employee Paid Benefit	26E 0303457	Leagle Shield	05/10/2026	223.35
6509.4 Gas	Commercial Gas Service Sta 21	0026828	Enbridge	05/11/2026	456.49
6509.4 Gas	Gas Service Sta 23	0026222	Enbridge	05/11/2026	113.85
6510 Building and Grounds	Czlizdyt Extra Large 3 Tier Serving Tray Set, 24x22x9.7 inch Cupcake Fruit Cookie Dessert Table Display Stands Melamine Tiered Platters Food Trays for Party Buffet Entertaining, White	1MYN-KMLK-HXW3	Amazon Business	05/11/2026	59.99
6510 Building and Grounds	Purchase of bolts, nuts, washers, and flat washers	01-596101	Summit Merc.	05/11/2026	10.89
6515 Minor Equipment	Giraffe Tools Wall Mounted Pressure Washer Essential with Upgraded 1800W Motor, 2900 PSI, 2.2 GPM Electric Power Washer, Automatic Rewind, 100ft Pressure Hoses, 5 Nozzles for Floor/Cars/Fences/Patios	1MYN-KMLK-HXW3	Amazon Business	05/11/2026	305.99
6515 Minor Equipment	4 Inch Suction Hose Pump kit, Includes 4" x 65' Blue PVC Backwash Hose & 4" x 20' Green PVC Suction Hose & Steel Round Hole Suction Strainer & Cam and Groove Adapter,4" Suction Hose Kit for Water Pump	1MYN-KMLK-HXW3	Amazon Business	05/11/2026	379.00
6518 Office Supplies	25 Inch Grand Opening Scissors Black - Heavy Duty Scisors Giant Ribbon Cutting Scissors for Inauguration Ceremonies & Special Events 25" Black Giant Scisors for Ribbon Cutting Ceremony	1G61-PC4N-NC3F	Amazon Business	05/11/2026	41.99
6518 Office Supplies	MacBook Pro Docking Station Dual Monitor 4K@60Hz for MacBook Pro/Air M3 Pro/M4/M5, PULWTOP USB C Docking Station Stand Laptop Dock with 2 HDMI, PD, Ethernet, USB A/C 10Gbps, Audio, SD/TF, USB 2.0	1G61-PC4N-NC3F	Amazon Business	05/11/2026	72.09

6518 Office Supplies	Duracell 2032 Lithium Battery, 9 Count (Pack of 1), Child Safety Features, Compatible with Key Fob, Tea Light Candles and Other Devices, CR2032 Battery	1G61-PC4N-N9JL	Amazon Business	05/11/2026	9.88
6505.4 IT Support	IT services including RMM Elite Desktop and Advanced MIT Service	MNS67506	Les Olson Company	05/12/2026	1,005.00
6505.7 Credit Card Service Fees	ACH Fees	CC	IntelliPay	05/12/2026	12.95
6510 Building and Grounds	Henefer Station trip charge	INV-22100	Signarama	05/12/2026	705.00
6513 PPE / Equipment / Uniforms	FREIGHT FREIGHT	700-SIV0063123	Siddons-Martin Emergency Group	05/12/2026	200.00
6513 PPE / Equipment / Uniforms	FDX-FIRE-DEX TG51 DELUXE PANTS TG51DELUXEPANTS	700-SIV0063123	Siddons-Martin Emergency Group	05/12/2026	706.00
6513 PPE / Equipment / Uniforms	FDX-FIRE-DEX TG51 DELUXE COAT TG51DELUXECOAT	700-SIV0063123	Siddons-Martin Emergency Group	05/12/2026	720.00
6522 Community Relations/Outreach	REF 7789a4f152c8. Merchant: Dollar Tree. Memo: brandon retirement decorations	T1ojGJewSdCorHeJpPFSy	Benjamin Nielson (bnielson@northsummitfireut.gov)	05/12/2026	67.57
6510 Building and Grounds	LABOR COMMERCIAL	006883	Price's Guaranteed Doors	05/13/2026	150.00
6510 Building and Grounds	12'2X14 AMARR 2742 WHITE	006883	Price's Guaranteed Doors	05/13/2026	2,332.62
6510 Building and Grounds	TEAR OUT HAUL AWAY	006883	Price's Guaranteed Doors	05/13/2026	500.00
6510 Building and Grounds	GENIE COMMERCIAL TROLLEY OPERATOR 14' OPGSXT5001B	006883	Price's Guaranteed Doors	05/13/2026	975.00
6510 Building and Grounds	TAPCONS	02-687352	Summit Merc.	05/13/2026	6.99
6510 Building and Grounds	Blinds for Station 22	CC	The Home Depot	05/13/2026	364.31
6515 Minor Equipment	10099 UTILITY KNIFE	02-687069	Summit Merc.	05/13/2026	9.99
6518 Office Supplies	SD ALKALINE AAA BATT	02-687160	Summit Merc.	05/13/2026	10.38
6518 Office Supplies	File folders and boxes for office	CC	Staples	05/13/2026	68.76
2400.9 Benefits Accrual	Monthly charges for life and disability insurance premiums	0101381122468490020	Sun Life	05/14/2026	1,862.15
25.02 Sta 22 Dorm Addition	Carpet, glue, coping and installation, station 22 dorm addition - Balance due on Compleation	2034B	Tracy Givan	05/14/2026	2,165.00
26.02 2026 Ford F-350	2026 Ford F-350, Race Red, Crew Cab 4x4, VIN 1FT8W3BM5TEE48101	17S5916	Young Ford	05/14/2026	73,702.00
6510 Building and Grounds	TAPCON and TAPE MEASURE 12FT	01-598561	Summit Merc.	05/14/2026	16.98

6510 Building and Grounds	Hardware for station maintenance	CC	The Home Depot	05/14/2026	11.85
6512 Fleet Maintenance	Side by Side Battery	409990	Whites Auto Parts	05/14/2026	168.86
6513 PPE / Equipment / Uniforms	MaximalPower RHF 617-1N X2 3.5mm RECEIVER/LISTEN ONLY earpiece	1NF9-M4V6-4YL6	Amazon Business	05/14/2026	18.04
6515 Minor Equipment	Antenna kits and shipping for communications equipment	INV-174270878	RCN Technologies	05/14/2026	854.98
6515 Minor Equipment	Procare Services Emergency Care (Contract No. 40114408)	9212321560	Stryker	05/14/2026	3,457.73
6517 Employee Food and other	Dinner for board meeting	CC	Cafe Rio Mexican Grill	05/14/2026	255.92
6510 Building and Grounds	HARDWARE	02-689251	Summit Merc.	05/15/2026	11.98
6512 Fleet Maintenance	Monthly car wash membership for North Summit Fire District	CC	Mort'S Car Wash & Fuel	05/15/2026	33.99
6509.6 Water	WATER	26D .1270.1	Town of Henefer	05/16/2026	48.00
6509.6 Water	SECONDARY WATER	26D .1270.1	Town of Henefer	05/16/2026	78.54
6509.7 Sewer	SEWER	26D .1270.1	Town of Henefer	05/16/2026	20.00
6505.7 Credit Card Service Fees	ACH Fees	CC	IntelliPay	05/18/2026	12.95
6510 Building and Grounds	PROJEX RANGE CORD 6F	02-691815	Summit Merc.	05/18/2026	29.99
6510 Building and Grounds	RECEPTACLE FLSH MNT	02-691689	Summit Merc.	05/18/2026	7.99
6510 Building and Grounds	Helment Shelds	CC	Witmer Public Safety Group, Inc	05/18/2026	994.19
6512 Fleet Maintenance	Towing service (Moore's Towing / Moore's Chevron)	G230401417	Moore's Chevron and Towing LLC	05/19/2026	615.00
6510 Building and Grounds	washer and dryer	CC	Lowe's	05/20/2026	1,586.20
6510 Building and Grounds	microwave	CC	Lowe's	05/20/2026	229.00
6511 Fuel	PREMIXED GALLON	410246	Whites Auto Parts	05/20/2026	33.96
6512 Fleet Maintenance	monthly carwash membership	CC	Mister Car Wash	05/20/2026	36.99
6513 PPE / Equipment / Uniforms	Name tags, tactical worksheet, and accountability board	26-1287	IMS Alliance	05/20/2026	352.90
6510 Building and Grounds	Station supplies	CC	The Home Depot	05/21/2026	498.30
6512 Fleet Maintenance	TUBE-NYLON-BLACK	410271	Whites Auto Parts	05/21/2026	0.82
6512 Fleet Maintenance	COUPLING	410271	Whites Auto Parts	05/21/2026	0.93
6512 Fleet Maintenance	COUPLING	410271	Whites Auto Parts	05/21/2026	4.40
6518 Office Supplies	USB cables and flash drives for station	CC	Staples	05/21/2026	121.44

2400.9 Benefits Accrual	PAYROLL ENDING 05.08.26	052226	Utah Retirement Systems	05/22/2026	14,652.79
2400.9 Benefits Accrual	PAYROLL ENDING 05.08.26		Health Equity	05/22/2026	3,122.88
6513 PPE / Equipment / Uniforms	Class A coat	450_A_333805_4	Skaggs Public Safety Uniforms	05/22/2026	542.16
6519 Subscriptions/Memberships/Publi	Monthly Quickbooks subscription	CC	Intuit	05/22/2026	296.04
6512 Fleet Maintenance	FIX A FLAT 200Z	410419	Whites Auto Parts	05/23/2026	16.33
2400.9 Benefits Accrual	Employee paid VASA Fitness membership fees	CC	VASA FITNESS	05/25/2026	119.94
25.02 Sta 22 Dorm Addition	Change Order #19 Metal Garage	04	Adams Construction Services, Inc.	05/26/2026	13,024.50
25.02 Sta 22 Dorm Addition	Change Order #18 Waterline Upgrades, Bumpers, Marble, Door Cred	04	Adams Construction Services, Inc.	05/26/2026	1,529.50
25.02 Sta 22 Dorm Addition	Change Order #14 Metal Closures, downspout drain, sprinkler repair	04	Adams Construction Services, Inc.	05/26/2026	1,889.55
25.02 Sta 22 Dorm Addition	Change Order #6 New Garage Lighting	04	Adams Construction Services, Inc.	05/26/2026	2,173.60
25.02 Sta 22 Dorm Addition	Change Order #7 Heat Tape, Snow Guards and Gutter Leaf/Debri Gu	04	Adams Construction Services, Inc.	05/26/2026	6,228.20
6509.4 Gas	Commercial Gas Service Sta 22	26E 5993600000	Enbridge	05/26/2026	68.98
6510 Building and Grounds	radio antenna	CC	Powerwerx	05/26/2026	29.48
6512 Fleet Maintenance	2015 Ford F450 Super Duty 1 1/2 Ton Truck V8, 6.7L, VIN: 1FD0X4HT6FEA71535, Odometer: 199652	57664	Precision Complete Auto Repair	05/26/2026	2,743.48
6512 Fleet Maintenance	Fire prevention children handouts	CC	National Owners Association	05/26/2026	306.00
6513 PPE / Equipment / Uniforms	Men's A2 Pant and flat rate shipping	OR730969744	Crown Promotions	05/26/2026	100.00
6513 PPE / Equipment / Uniforms	2.5mm Listen Only Earpiece Headset for Harris XL 200 XL200 XL-200 Shoulder Mic (Long Cable)	1XK6-RNFL-QPYJ	Amazon Business	05/26/2026	11.71
6516 Training Expenses	Release of 5% Retainage	04	Adams Construction Services, Inc.	05/26/2026	16,949.00
6518 Office Supplies	Sharpie Permanent Markers, Fine Tip, Red, 12 Count - Office Supplies, Quick Drying, Fade Resistant, For Plastic, Metal, Wood, And More	1XK6-RNFL-QPYJ	Amazon Business	05/26/2026	9.99
6518 Office Supplies	Sharpie Permanent Markers, Ultra Fine Point, Red, 12 Count - Home, Office, School, Classroom, Teacher Supplies	1XK6-RNFL-QPYJ	Amazon Business	05/26/2026	9.99
6519 Subscriptions/Memberships/Publi	ChatGPT	CC	OpenAI	05/26/2026	21.53
I26.01 Station 22 Dorm Addition	Cleanup and Disposal	04	Adams Construction Services, Inc.	05/26/2026	1,187.50

I26.01 Station 22 Dorm Addition	Site work/Landscape Repair	04	Adams Construction Services, Inc.	05/26/2026	1,425.00
6509.6 Water	food for uinta county Wyoming assistance	CC	Walmart	05/27/2026	69.13
6512 Fleet Maintenance	Absorbent	410494	Whites Auto Parts	05/27/2026	66.66
6515 Minor Equipment	REF cc0a48fe4d44. Merchant: Colin Ward. Memo: Fitness equipment for employee use.	Llw+gp8iSyie58wKSP5NR	Benjamin Nielson (bnielson@northsummitfireut.gov)	05/27/2026	300.00
6517 Employee Food and other	Lunch for meeting	CC	Costa Vida	05/27/2026	39.85
6512 Fleet Maintenance	Oil and filter service for 2023 Chevrolet Colorado.	89783	Young Ford	05/28/2026	69.22
6512 Fleet Maintenance	5,000 MILE DIESEL SERVICE. LUBE, OIL AND FILTER SERVICE.	89782	Young Ford	05/28/2026	90.70
6512 Fleet Maintenance	COMPLETE ANNUAL PUMP TEST (Unit: 2403 / F550 MINIPUMP; Job #: 3770; VIN: 1FD0W5HT1PED93770)	321-0000062330	Siddons-Martin Emergency Group	05/28/2026	375.00
6512 Fleet Maintenance	PUMP TEST: PERFORM ANNUAL PUMP TEST	321-0000062335	Siddons-Martin Emergency Group	05/28/2026	375.00
6519 Subscriptions/Memberships/Publi	iCloud+ 50GB subscription	CC	Apple Services	05/28/2026	0.99
6510 Building and Grounds	Flag pole clips	CC	Colonial Flag	05/29/2026	20.00
6512 Fleet Maintenance	Shop Labor to remove the emergency equipment to be used on SO# 1574 Sales Tax Exempt	1600	Vehicle Lighting Solutions, Inc.	05/29/2026	665.00
6515 Minor Equipment	QWORK Fire Hose Nozzle, 4 Pack 1-1/2" Heavy Duty NPSH/NPT Thermoplastic Constant Flow Fog Nozzle, Brass and Polycarbonate, 100 Psi	19FQ-NRL6-X4HF	Amazon Business	05/29/2026	24.19
6515 Minor Equipment	Paracord Rope 550 lb - 500ft 5/32" Parachute Cord 4MM 7-Strand para Cord - Heavy Duty Spool String for Survival, Camping Gear, Survival Bracelet, Clothesline - Blue	19FQ-NRL6-X4HF	Amazon Business	05/29/2026	34.19
6518 Office Supplies	Mooliwe 100 Pcs Stop Drop and Roll Fire Safety Pencils with Erasers Safety Themed Awareness Pencils Bulk for Community Programs Police and Firefighter Activities Education	19FQ-NRL6-X4HF	Amazon Business	05/29/2026	39.32
6519 Subscriptions/Memberships/Publi	ChatGPT	CC	OpenAI	05/30/2026	26.91
6505.6 EMS Billing Service	Charge for Billing Services May 2026	4875	Gold Cross Services	05/31/2026	1,429.49
6509.6 Water	POU COOLER RENTAL and removal service	465X30230405	Culligan Water Conditioning Company	05/31/2026	119.00
6509.6 Water	Monthly POU cooler rental	465X30228805	Culligan Water Conditioning Company	05/31/2026	238.00
6509.6 Water	Water	.7220.1-2026-05-31	Coalville City	05/31/2026	80.11

6509.7 Sewer	Sewer	.7220.1-2026-05-31	Coalville City	05/31/2026	57.00
6510 Building and Grounds	Water softener purchase, parts, and monthly rental service for June 2026	465-40122368-5	Culligan Water Conditioning Company	05/31/2026	3,690.99
6510.1 Trash	Waste container pickup service and administrative fee	0864-002227933	Republic Service	05/31/2026	86.59
6510.1 Trash	Waste container pickup service, delivery, and fuel recovery fee for Henefer Fire Station	0864-002231483	Republic Service	05/31/2026	281.84
6524 EMS Supplies	Monthly cylinder rental of medical oxygen cylinders	30147	Oxygen Utah, LLC	05/31/2026	116.74
2400.9 Benefits Accrual	Monthly vision insurance premiums	26F 010-60247-00003	Ameritas Life Insurance Corp	06/01/2026	393.60
6505.3 Web Site Hosting	Streamline Flex Jun 1-Jul 1, 2026	30A377B8-0039	Streamline	06/01/2026	392.00
6506 Background Checks	Annual Software fee	74216	Peopletrial	06/01/2026	50.00
6509.2 Internet	Monthly fiber internet services for three station locations	383100-2026-06-01	All West Communications	06/01/2026	422.55
6509.3 Email	Monthly Google Workspace subscription for email services	CC	Google Workspace	06/01/2026	36.17
6509.5 Power	Electric service for Station 23 in Wanship UT	26F 35643756-001 0	Rocky Mountain Power	06/01/2026	138.48
6511 Fuel	Fuel	F2611E00902	Fuel Network	06/01/2026	5,280.48
6512 Fleet Maintenance	Refund for overpayment on invoice IN2026-084 and billing error.	2200	Courtney Richins.	06/01/2026	1,220.56
6501.1 Auto	Auto Physical Damage Endorsement	1625921	Utah Local Governments Trust	06/02/2026	102.02
6502 Accounting other.	QuickBooks Cloud user interface for June 2026 - 1 user.	140473	KHSA	06/02/2026	50.00
6509.5 Power	Electric services for multiple locations and office trailer contract (Station 21 locations)	26F 34582136-003 8	Rocky Mountain Power	06/02/2026	756.73
6512 Fleet Maintenance	2023 Chevrolet Colorado 2.7 L 166 CID L4 DOHC 16 Valve	57749	Precision Complete Auto Repair	06/02/2026	400.49
6512 Fleet Maintenance	Scott Snarr - Engine 22 rubber mallet	CC	Tractor Supply Co.	06/02/2026	12.82
6524 EMS Supplies	Medical supplies including ketamine vials	86228699	Bound Tree	06/02/2026	251.74
6509.5 Power	Electric service for Station 22 in Henefer Utah	26F 35247276-001 1	Rocky Mountain Power	06/03/2026	227.07
6510.1 Trash	Trash Service Sta 23	0864002227932	Republic Service	06/03/2026	80.64
6512 Fleet Maintenance	Towing service Watertender	33236	Moore's Chevron and Towing LLC	06/03/2026	450.00
6517 Employee Food and other	Doughnuts for Officer meeting	CC	Ridley's Family Markets	06/03/2026	27.78
6524 EMS Supplies	Medical supplies including restraint straps, electrodes, syringes, and IV solution	86230399	Bound Tree	06/03/2026	180.43
2500 Accrued salaries	PAYROLL ENDING 05.22.26	052226	Paylogics	06/04/2026	82,832.04

6613 Payroll Processing Fee	PAYROLL ENDING 05.22.26	052226	Paylogics	06/04/2026	308.56
2400.9 Benefits Accrual	PAYROLL ENDING 05.22.26	052226	Utah Retirement Systems	06/05/2026	14,827.56
2400.9 Benefits Accrual	PARYOLL ENDING 05.22.26	052226	Health Equity	06/05/2026	2,834.21
6517 Employee Food and other	Meal for operational staff	CC	Mister Clucker	06/05/2026	89.79
2400.9 Benefits Accrual	Health, dental and AFLAC insurance for May 2026	582037726	Summit County	06/08/2026	26,795.09
6509.4 Gas	Gas Service Sta 23	26F 72348300000	Enbridge	06/08/2026	19.31
6513 PPE / Equipment / Uniforms	Richardson Snapback 112 hats, men's weld shorts, Gildan 50/50 hoodie, and flat rate shipping	OR320973518	Crown Promotions	06/08/2026	157.00
6519 Subscriptions/Memberships/Publi	Annual fees for CAD Distribution and CrewSense software services	PS-INV125331	ImageTrend	06/08/2026	8,103.38
6509.4 Gas	Gas Service Sta 21	26F 7416020000	Enbridge	06/09/2026	146.42
6512 Fleet Maintenance	Vehicle maintenance and repairs for 2020 Ram 5500.	89970	Young Ford	06/09/2026	963.07
6519 Subscriptions/Memberships/Publi	MaintainX Premium Plan	72VNW9HV-0001	MaintainX Inc.	06/09/2026	2,340.00
2400.9 Benefits Accrual	LegalShield and IDShield membership fees for employees	0303457-20260610	Leagle Shield	06/10/2026	191.45
6512 Fleet Maintenance	Truck repairs including transfer case service, driveshaft installation, and king pin replacement for 2006 International 4400	9678	Precision Truck and Trailer Repair	06/10/2026	7,237.07
6512 Fleet Maintenance	LAMP (460)	411181	Whites Auto Parts	06/10/2026	2.82
6516 Training Expenses	2026 Winter Fire School Registration	A30301	Utah Valley University	06/10/2026	150.00
2400.9 Benefits Accrual	Life Insurance	26F 1381122468490020	Sun Life	06/14/2026	1,477.95
2400.9 Benefits Accrual	APRYOLL ENDING 06.05.26	060526	Utah Retirement Systems	06/15/2026	14,585.83
2400.9 Benefits Accrual	PAYROLL ENDING 06.05.26	060526	Health Equity	06/15/2026	2,834.21
2500 Accrued salaries	PARYOLL ENDING 06.05.26	060526	Paylogics	06/15/2026	84,259.32
6512 Fleet Maintenance	NAPA ANTIFRZ OE 5050 (351)	411395	Whites Auto Parts	06/15/2026	14.76
6512 Fleet Maintenance	Car wash membership	CC	Mort'S Car Wash & Fuel	06/15/2026	33.99
6613 Payroll Processing Fee	PAYROLL ENDING 06.05.26	060526	Paylogics	06/15/2026	308.56
6510 Building and Grounds	REF e425f8661898. Merchant: Zeke Strong. Memo: this was found on facebook market place is was a bench for firefighters gym equipment.	Y4DUkym9TKy53eQl+GYYm	Benjamin Nielson (bnielson@northsummitfireut.gov)	06/16/2026	100.00

6512 Fleet Maintenance	Vehicle repairs for 2008 GMC (VEHICLE 110) including glow plug replacement and diagnostic labor	2041	Park City Fire District	06/16/2026	378.49
6512 Fleet Maintenance	new tires for 2503 (E22)	CC	Purcell Tire and Service Center	06/16/2026	3,890.06
6517 Employee Food and other	Lunch with fire chiefs	CC	Oakley Diner	06/16/2026	28.51
6519 Subscriptions/Memberships/Publi	Recurring digital service subscription for district operations.	CC	Apple Services	06/16/2026	231.44
6510 Building and Grounds	Aprelco 2-Prong AC DC Adapter Charger Replacement for Southern Motion SPS-2A29VDC-03-WM-SM Recliner Lift Chair Switching Transformer Power Supply Cord Mains PSU AC110-240V	1W79-Q7M7-M149	Amazon Business	06/17/2026	12.99
6512 Fleet Maintenance	Replaced tires on Steer and Drive Axle. Tire Change on Vehicle and Valve Stem with Flow Through Cap for 1995 Pierce Fire Truck	1	Moore Automotive Equipment	06/17/2026	375.00
6512 Fleet Maintenance	TYT Adjustable Tri-Ball Trailer Hitch for 2 inch Receiver, 4.5" Drop/Rise, Triple Balls (1-7/8", 2", 2-5/16") with Shackle, 10,000 lbs GTW, 1,000 lbs TW, Pin Lock & Hitch Tightener	1W79-Q7M7-M149	Amazon Business	06/17/2026	215.94
6512 Fleet Maintenance	3" 2.5" 2" Receiver Hitch Adapter Heavy Duty Carbon Steel Hitch Reducer Sleeve Set, Multi-Size Extender Trailer Hitch Receiver for Towing Accessories by Fetechmate, 3" to 2.5"/2", 2.5" to 2" Reducers	1W79-Q7M7-M149	Amazon Business	06/17/2026	26.49
6512 Fleet Maintenance	Pinailer Pack of 10 Trailer Pins - 2-3/4" x 1/4" (L x W) - Featuring Trailer Hitch Pins, Shaft Locking Coupler Pins, PTO Pins and Lock Pins for Farm Trailers Towing, Lawn Equipment and Hitches	1W79-Q7M7-M149	Amazon Business	06/17/2026	8.54
25.02.1 FirstIn (Westnet)	Mobile radios, power supplies, mounting cases, antennas, cables, and programming services	210941	J Comm. Corp	06/18/2026	3,925.14
25.03.1 FirstIn (Westnet)	Mobile radios, power supplies, mounting cases, antennas, cables, and programming services	210941	J Comm. Corp	06/18/2026	3,925.14
6513 PPE / Equipment / Uniforms	FDX-INTERCEPTOR HOOD NOMEX NANO FLEX FULL COVERAGE H41L1NBFHOS	700-SIV0065629	Siddons-Martin Emergency Group	06/18/2026	240.00
6513 PPE / Equipment / Uniforms	FDX-FIRE-DEX AEROFLEX PANTS AEROFLEXPANTS	700-SIV0065629	Siddons-Martin Emergency Group	06/18/2026	3,520.00
6513 PPE / Equipment / Uniforms	FDX-FIRE-DEX AEROFLEX COAT AEROFLEXCOAT	700-SIV0065629	Siddons-Martin Emergency Group	06/18/2026	4,904.00
6513 PPE / Equipment / Uniforms	FDX-RED LEATHER BOOT 10M FDXL200	700-SIV0065629	Siddons-Martin Emergency Group	06/18/2026	902.00
6515 Minor Equipment	Mobile radios, power supplies, mounting cases, antennas, cables, and programming services	210941	J Comm. Corp	06/18/2026	3,925.13
6512 Fleet Maintenance	Wheel alignment rescue 22	CC	Young Chevrolet	06/19/2026	153.14

6515 Minor Equipment	1-yr NetCloud Mobile Router Essentials Plan, and R980 Router with WiFi (5G modem 4FF SIM slots, and embedded eSIM), no AC power supply or antennas, SKU : MB01-R980-5GD-A 1-yr NetCloud Mobile Router Essentials Plan, and R980 Router with WiFi (5G modem 4FF SIM slots, and embedded eSIM), no AC power supply or antennas,	INV-175327697	RCN Technologies	06/19/2026	1,574.00
6515 Minor Equipment	UCA Built 3 Code Plugs (Tyler Rowser North Summit FD)	INV-6140	Utah Communications Authority	06/19/2026	30.00
6512 Fleet Maintenance	Monthly carwash membership	CC	Mister Car Wash	06/20/2026	36.99
6509.2 Internet	Starlink internet	CC	Starlink	06/22/2026	155.00
6509.4 Gas	Commercial Gas Service Sta 22	26F 5993600000	Enbridge	06/22/2026	20.16
6519 Subscriptions/Memberships/Publi	Monthly Quickbooks subscription	CC	Intuit	06/22/2026	296.04
6524 EMS Supplies	Epinephrine 1:1000 30mg, 30ml MDV	86251827	Bound Tree	06/22/2026	131.05
6524 EMS Supplies	SAM Pelvic Sling II, Standard, 32-50 in Hip, Olive Drab (24ea/cs)	86251827	Bound Tree	06/22/2026	150.14
6524 EMS Supplies	Curaplex OneStylet Disposable Rigid Stylet (10ea/pk)	86251827	Bound Tree	06/22/2026	16.92
6524 EMS Supplies	UE Scope VL460 Monitor, Case, and Charger	86251827	Bound Tree	06/22/2026	1,788.98
6524 EMS Supplies	Curaplex Select Endotracheal Tube with Stylette, 3.5mm, Cuffed (10ea/bx 10bx/cs)	86251827	Bound Tree	06/22/2026	2.80
6524 EMS Supplies	Curaplex Select Endotracheal Tube with Stylette, 4.0mm, Cuffed (10ea/bx 10bx/cs)	86251827	Bound Tree	06/22/2026	2.80
6524 EMS Supplies	Curaplex Select Endotracheal Tube with Stylette, 4.5mm, Cuffed (10ea/bx 10bx/cs)	86251827	Bound Tree	06/22/2026	2.80
6524 EMS Supplies	Curaplex Select Endotracheal Tube with Stylette, 5.0mm, Cuffed (10ea/bx 10bx/cs)	86251827	Bound Tree	06/22/2026	2.80
6524 EMS Supplies	Curaplex Select Endotracheal Tube with Stylette, 5.5mm, Cuffed (10ea/bx 10bx/cs)	86251827	Bound Tree	06/22/2026	2.80
6524 EMS Supplies	Curaplex Select Endotracheal Tube with Stylette, 6.0mm, Cuffed (10ea/bx 10bx/cs)	86251827	Bound Tree	06/22/2026	2.80
6524 EMS Supplies	Curaplex Select Endotracheal Tube with Stylette, 6.5mm, Cuffed (10ea/bx 10bx/cs)	86251827	Bound Tree	06/22/2026	2.80
6524 EMS Supplies	Curaplex Select Endotracheal Tube with Stylette, 7.0mm, Cuffed (10ea/bx 10bx/cs)	86251827	Bound Tree	06/22/2026	2.80
6524 EMS Supplies	IV Solution, Dextrose 10% 250ml Bag (36ea/cs) Baxter	86251827	Bound Tree	06/22/2026	22.95
6524 EMS Supplies	Curaplex DART, No Syringe, Latex Free (1/EA, 25EA/CS)	86251827	Bound Tree	06/22/2026	27.56
6524 EMS Supplies	Nitroglycerin sublingual tab 0.4mg 100/btl	86251827	Bound Tree	06/22/2026	27.88
6524 EMS Supplies	Curaplex IV Admin Set, 60Drp, 83in, PP Y-Site, Sure-Lok Ndle-Free Y-Site, Rotat Male LL (50EA/CS)	86251827	Bound Tree	06/22/2026	40.60

6524 EMS Supplies	Curaplex TritonGrip SE Gloves, LG, Blue Nitrile, Powder Free (100/bx 10bx/cs)	86251827	Bound Tree	06/22/2026	44.36
6524 EMS Supplies	Single Use Blade Size D1 for UESCOPE 2 (VL460)	86251827	Bound Tree	06/22/2026	45.99
6524 EMS Supplies	Single Use Blade Size D2 for UESCOPE 2 (VL460)	86251827	Bound Tree	06/22/2026	45.99
6524 EMS Supplies	Curaplex Assure Prism Orange Kit BASIC, incl Meter, Orange Case, and 2 Bt Test Strips	86251827	Bound Tree	06/22/2026	59.14
6524 EMS Supplies	Curaplex Select Nebulizer, Small-volume, Hand-held, T-piece, Mouthpiece, Flextube, 7 ft Tubing (50/cs)	86251827	Bound Tree	06/22/2026	6.78
6524 EMS Supplies	Curaplex IV Admin Set, 10 Drp, 83in, Pre-Prcd Y-Site, SrLk Ndle-Free Y-Site, Rotat Male LL (50EA/CS)	86251827	Bound Tree	06/22/2026	67.60
6524 EMS Supplies	CuraView FO Blade, Miller 0 (20ea/bx)	86251827	Bound Tree	06/22/2026	8.14
6524 EMS Supplies	CuraView FO Blade, Miller 2 (20ea/bx)	86251827	Bound Tree	06/22/2026	8.14
6524 EMS Supplies	Single Use Blade Size D3 for UESCOPE 2 (VL460)	86251827	Bound Tree	06/22/2026	91.98
6524 EMS Supplies	Single Use Blade Size D4 for UESCOPE 2 (VL460)	86251827	Bound Tree	06/22/2026	91.98
6512 Fleet Maintenance	Vehicle maintenance and repairs for 2022 Ford F-150	90246	Young Ford	06/23/2026	119.99
6513 PPE / Equipment / Uniforms	Order OR507355566 for Nike Dri-FIT Micro Pique 2.0 Polo shirts	OR507355566	Crown Promotions	06/23/2026	131.00
6513 PPE / Equipment / Uniforms	Safety glasses with uniform allowance	CC	Oakley	06/23/2026	217.07
6517 Employee Food and other	Lunch with fire chiefs	CC	Taggart's Grill	06/23/2026	82.29
6513 PPE / Equipment / Uniforms	Fire Helmet Shelds	CC	Sam Brown Shields	06/24/2026	139.50
6517 Employee Food and other	Lunch with fire chiefs	CC	Full House Asian Bistro	06/24/2026	68.68
2400.9 Benefits Accrual	Employee paid Vasa Fitness membership fees	CC	VASA FITNESS	06/25/2026	99.95
6500 Operations	deployment hotel	CC	Holiday Inn	06/25/2026	124.66
6502 Accounting other.	2025 Financial Statement Audit (Professional Services Rendered)	207844 (2026)	Gilbert & Stewart, PC	06/25/2026	18,000.00
6510 Building and Grounds	supplies foe REMS team	CC	The Home Depot	06/25/2026	665.64
6512 Fleet Maintenance	supplies foe REMs team	CC	Tractor Supply Co.	06/25/2026	409.93
6517 Employee Food and other	gatorade, string cheese and garbage bags	CC	Walmart	06/25/2026	33.09
6517 Employee Food and other	supplies.for REMS TEAM	CC	Walmart	06/25/2026	714.46
6517 Employee Food and other	deployment hotel	CC	Holiday Inn	06/25/2026	124.66
6512 Fleet Maintenance	BELT-DRIVE	92642804	Weller Recreation	06/26/2026	169.99
6512 Fleet Maintenance	RHINO RACK	92642804	Weller Recreation	06/26/2026	550.00

6512 Fleet Maintenance	KXP UTV PLUNGER (BULK)	92642804	Weller Recreation	06/26/2026	79.96
6517 Employee Food and other	deployment crew dinner	CC	Taco Time	06/26/2026	26.77
6517 Employee Food and other	Lunch during Eastern Utah Wildland deployment	CC	Burger King	06/26/2026	23.45
6518 Office Supplies	AVERY HILITER 4PK	02-15729	Summit Merc.	06/26/2026	3.59
6518 Office Supplies	Postage for administrative mail	CC	USPS	06/26/2026	12.90
6519 Subscriptions/Memberships/Publi	Monthly ChatGPT Plus subscription for Administration	CC	OpenAI	06/26/2026	21.53
6500 Operations	Hotel for deployment	CC	Economy Inn & Suites	06/27/2026	65.89
6509.6 Water	water	CC	Pilot Flying J	06/27/2026	18.52
6517 Employee Food and other	Ice for cooler on deployment	CC	Chevron	06/27/2026	4.23
6517 Employee Food and other	Hotel for deployment	CC	Economy Inn & Suites	06/27/2026	62.48
6517 Employee Food and other	breakfast	CC	Wendy's	06/27/2026	26.22
6517 Employee Food and other	Hotel for deployment	CC	Economy Inn & Suites	06/27/2026	68.16
6517 Employee Food and other	Team dinner for fire crew during Eastern Utah Wildland deployment	CC	Lisa's Country Kitchen	06/28/2026	107.53
6517 Employee Food and other	Deployment food	CC	Maverik	06/28/2026	14.43
6517 Employee Food and other	Ice and breakfast on deployment	CC	Pilot Flying J	06/28/2026	29.80
6519 Subscriptions/Memberships/Publi	iCloud+ 50GB subscription for district data storage	CC	Apple Services	06/28/2026	0.99
2400.9 Benefits Accrual	PAYROLL ENDING 06.19.26	061926	Health Equity	06/29/2026	2,834.21
2400.9 Benefits Accrual	PAYROLL ENDING 06.19.26	061926	Utah Retirement Systems	06/29/2026	14,649.19
2500 Accrued salaries	PAYROLL ENDING 06.19.26	061926	Paylogics	06/29/2026	91,600.49
6513 PPE / Equipment / Uniforms	Order OR487812489 for FIRST TACTICAL Men's Performance Short Sleeve Polo shirts and flat rate shipping	OR487812489	Crown Promotions	06/29/2026	141.00
6613 Payroll Processing Fee	PAYROLL ENDING 06.19.26	061926	Paylogics	06/29/2026	308.56
6509.5 Power	Electric service for Station 23 in Wanship UT	26G 35643756-001 0	Rocky Mountain Power	06/30/2026	112.24
6509.6 Water	Water treatment equipment (9" DUOBED) and DI freight charges (Acct # 465-40114118-4)	465X30451902	Culligan Water Conditioning Company	06/30/2026	153.50

6509.6 Water	Monthly POU cooler rental	465X30453809	Culligan Water Conditioning Company	06/30/2026	119.00
6509.6 Water	Monthly POU cooler rental	465X30452306	Culligan Water Conditioning Company	06/30/2026	238.00
6510 Building and Grounds	2 Pack 13 Garage Hooks Heavy Duty | Multi-Sized Wall-Mounted Tool Hangers with Anti-Rust PVC Coating | Heavy Duty Wall Hooks for Bikes, Ladders, Garden Tools, and More with Garage Wall Organizer	1GPY-TRXQ-76DD	Amazon Business	06/30/2026	33.94
6510.1 Trash	Waste container pickup service, fuel recovery fee, and Henefer Fire Station	0864-002241124	Republic Service	06/30/2026	72.01
6510.1 Trash	Trash Service Sta 22	0864002236632	Republic Service	06/30/2026	86.59
6510.3 Sanitation Supplies	Costco Business Membership renewal	CC	Costco	06/30/2026	31.02
6512 Fleet Maintenance	Radiator repair and reservoir cap replacement	CC	SUMMIT AUTOMOTIVE	06/30/2026	1,616.81
6513 PPE / Equipment / Uniforms	FIRE NINJA - Ultrabright Safety Fire Vest | Class 2 Reflective - High Visibility - Double Breakaway Zipper (Red/Yellow)	1GPY-TRXQ-76DD	Amazon Business	06/30/2026	43.17
6515 Minor Equipment	FINEANDENG Starlink CAT6 Ethernet Cable 16.4 FT RJ45 Male to Male Starlink Ethernet Outdoor Extension Cable for Starlink Gen3/V3/V4/Mini Dishy etc (5m)	1GPY-TRXQ-76DD	Amazon Business	06/30/2026	15.99
6515 Minor Equipment	ENGEL 60 QT Ultra-Light Injection Molded Cooler - Ice Chest Keeps Ice up to 7 Days - Large Cooler Includes Wire Basket, Divider and Built-in Bottle Opener - Gray with Dark Grey Interior (Haze Grey)	1GPY-TRXQ-76DD	Amazon Business	06/30/2026	232.79
6515 Minor Equipment	Starlink Mini Car Adapter with 9.8FT DC Cable, 2-in-1 12V to 30V DC & 30W USB-C Port Cigarette Lighter Adapter with Blue Indicate Light for Starlink Mini Power Supply, Ideal for RV, Boat, Trailer	1GPY-TRXQ-76DD	Amazon Business	06/30/2026	25.59
6517 Employee Food and other	ice for cooler	CC	Maverik	06/30/2026	7.19
6517 Employee Food and other	10 bags of Taffy Sweets	CC	Costco	06/30/2026	113.90
6519 Subscriptions/Memberships/Publi	ChatGPT	CC	OpenAI	06/30/2026	26.91
6524 EMS Supplies	Monthly cylinder rental of medical oxygen cylinders	30410	Oxygen Utah, LLC	06/30/2026	116.74

Regular Meeting - May 14 2026 Minutes

Thursday, May 14, 2026 at 6:00 PM

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

1. Meeting Opening

1.1 Call to Order

Chair Dallin called the meeting to order at 6:02 PM

1.2 Roll Call

Board Members Present

Steven Dallin, Bridget Hayes, and Daniel Bates

Board Members Absent

Jeff Peterson

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.

3. Pledge of Allegiance

4. Work Session

4.1 Chiefs operations update.

2026 Statistics Jan - Apr.pdf

Chief Nielson went over the operations report.

4.2 Capital priorities plan.

[Capital priorities.pdf]

Chief Nielson reviewed the capital plan with the board.

4.3 Quarter 1 2026 financial report.

[Budget v Actual Q1 2026.pdf]

Chief Rowser went over the financial report for Q1 2026 and answered questions.

5. Public Input

None

6. Consideration of Approval

6.1 Accounts Payable for

[Accounts Payable April 2026.pdf]

Motion to approve accounts payable.
Moved by: Bridget Hayes; seconded by: Daniel Bates

Aye: Steven Dallin, Bridget Hayes, and Daniel Bates

Absent: Jeff Peterson

Carried 3-0

6.2 Minutes of

[Regular Meeting - Apr 09 2026 - Minutes - Html]

[Regular Meeting - Mar 12 2026 - Minutes - Html]

Motion to approve the minutes of April 9, 2026, with corrections.
Moved by: Bridget Hayes; seconded by: Daniel Bates

Aye: Steven Dallin, Bridget Hayes, and Daniel Bates

Absent: Jeff Peterson

Carried 3-0

Motion to approve the minutes of March 12, 2026
Moved by: Daniel Bates; seconded by: Bridget Hayes

Aye: Steven Dallin, Bridget Hayes, and Daniel Bates

Absent: Jeff Peterson

Carried 3-0

7. Board Comments.

Chair Dallin wanted to echo what Chief Nielsen said: Henefere Town is excited to have an addition to Henefere with the fire station opening with full-time staffing.

8. Adjournment

8.1 Adjourn Meeting

Motion to adjourn.
Moved by: Daniel Bates; seconded by: Bridget Hayes

Aye: Steven Dallin, Bridget Hayes, and Daniel Bates

Absent: Jeff Peterson

Carried 3-0

Meeting Adjourned at 7:32 PM

Benjamin L. Nielson
Fire Chief

Tyler J Rowser
Administrative Battalion Chief

Tyler D. Leavitt
Deputy Fire Marshal

Staff Report

Meeting Date: July 9, 2026
Agenda Item: Personnel Policy Amendments – Sections 8, 9, 13, and 14
Presenter: Battalion Chief Tyler Rowser

Recommendation

Staff recommends that the Administrative Control Board recommend that the Summit County Council approve the proposed revisions to Sections 8, 9, 13, and 14 of the Personnel Policies.

Background

The District has undertaken a comprehensive review of several sections of its Personnel Policies to ensure they remain legally compliant, operationally effective, and reflective of current District practices. The proposed revisions incorporate changes resulting from recent policy updates, changes in employment practices, operational experience, and legal review.

The revisions are intended to modernize the policies, provide greater clarity to employees and supervisors, and establish consistent procedures for compensation, employee benefits, corrective action, disciplinary processes, and employee appeals.

Summary of Proposed Changes

Section 8 – Compensation
The proposed revisions update compensation administration by:

- To remove a conflict with changes in section 13.

Section 9 – Fringe Benefits
The proposed amendments include:

- This is to provide for a PTO donation policy for full-time District 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

Section 13 – Disciplinary Procedures
The revisions substantially modernize the District's disciplinary process by:

- Clearly distinguishing corrective action from formal discipline.
- Defining progressive corrective and disciplinary options.
- Establishing investigation requirements.
- Creating formal predetermination meeting procedures.
- Providing due process protections prior to significant disciplinary action.
- Clarifying appeal rights for suspension, demotion, and termination.

Section 14 – Grievance and Appeal Procedure
The proposed revisions establish a clearer and more structured grievance and appeal process by:

- Defining grievances versus disciplinary appeals.
- Establishing timelines for filing grievances and appeals.
- Clarifying the chain-of-command review process.
- Providing an internal appeal process for disciplinary actions.
- Establishing procedures for appeals to an independent hearing officer.
- Defining hearing officer authority and final resolution procedures.

Fiscal Impact

No direct fiscal impact is anticipated beyond the normal administration of personnel policies. Any future compensation or benefit costs resulting from these policies will continue to be addressed through the District's annual budget process.

Legal Considerations

The proposed revisions are intended to improve compliance with applicable federal and state employment laws while providing employees with clear expectations, consistent disciplinary procedures, and appropriate due process protections.

Staff Recommendation

Staff recommends that the Administrative Control Board forward a positive recommendation to the Summit County Council for adoption of the proposed revisions to Sections 8, 9, 13, and 14 of the North Summit Fire Service District Personnel Policies, with an effective date established by the Summit County Council.

SECTION 8 – COMPENSATION

A. Equability:

Compensation for District employees shall be equitable and competitive with the marketplace. The assignment of employees to positions and pay rates shall be consistent with the formal classification plan.

B. General Wage/Salary Adjustments:

It is the intent of the District to consider prevailing practices related to cost of living and market trends in establishing wages and salaries. The Fire Chief shall consider annually, during the budgeting process, the amount of cost of living money available. All cost of living increases and salary adjustments are subject to the sole discretion (and the availability of budgeted funds) of the Fire Chief. This shall be communicated to Supervisors as a percentage of the salary budget for the ensuing year. Where general, across the board raises are awarded, the raise will be effective on a date determined and approved by the Fire Chief.

1. Cost Of Living vs. Market: Adjustments to the salary schedule shall be determined through analysis of market trends in comparison to cost of living. This shall be done once per year and the District will utilize market survey results and cost of living index data. All employees, regardless of employment status (for exception, see paragraph "K" following- Salary Adjustments & Red Line Rates), shall receive the benefits of such general adjustments to the pay plan.

2. In determining the total compensation value of the position, benefits must be considered. Base salary plus cost of benefits equals' total compensation. In comparing benefit packages provided in the labor market, the District may evaluate both level and cost of benefits or other factors as deemed appropriate.

C. Initial Appointment:

All initial appointments to classes assigned to the wage scale in the compensation plan should be at the first step unless:

1. An employee cannot be recruited for the position at the beginning rate, or,

2. The qualifications of the individual selected for the position exceed the minimum requirements and the individual can be expected to perform at a level equal to that of other individuals being paid at the same step.

3. That applicant qualifies as a lateral hire.

D. <u>Hourly Rates:</u>

Temporary, part-time and seasonal employees shall be paid at an hourly rate no higher than that which is established for the position through job classification.

E. <u>New Hire Increases:</u>

New employees at the completion of their orientation period, shall be assigned a merit review date which coincides with the established performance review policies of the District. New employees who successfully complete their orientation period and receive the orientation period increase shall not be eligible for any other merit increase until they have reached their one (1) year anniversary date of employment. All other merit increases shall be conducted and evaluated as provided in this chapter.

F. <u>Overtime:</u>

1. Administrative Employees covered under the overtime pay provisions of the Fair Labor Standards Act, will be credited with overtime for all hours worked over forty (40) in a 7 day work period. Two 7 day work periods shall comprise a pay period (bi-weekly).

2. Suppression Employees covered under the overtime pay provisions of the Fair Labor Standards Act[1], will be credited with overtime for all compensable hours worked over One Hundred Six (106) in a 14-day work period. The overtime cycle will begin at 08:00 on the first day and end at 08:15 (the end of the shift) on the 14th day. Compensable hours will be defined as mandatory hours and hours worked.

3. Time taken as PTO, funeral leave, trade time, compensation time, holiday leave, etc., shall not be counted as hours worked for the purpose of calculating overtime.

[1] 29 U.S.C. §207(k)

4. It is the District's policy to discourage the accumulation of overtime. Supervisory personnel should organize their department workload to avoid the need for overtime. Overtime will be permitted where circumstances allow no other alternative and should be kept to a minimum. Overtime work must have the prior approval of the Fire Chief or Supervisor, who shall keep complete records concerning overtime and any compensation thereof. Any time worked over One hundred six (106) in a 14-day work period by a Suppression Employee, or 40 hours per week for Administrative Employees, which the Supervisor has approved of, is aware, or "suffered" to be worked, shall qualify as overtime. The following rules apply to the accumulation and compensation of overtime.

5. Positions defined as FLSA exempt as outlined in Section 6, paragraph G, are not eligible for overtime.

6. For all non-exempt, FLSA covered Administrative Employees, overtime shall be paid and/or all comp-time accrued at the rate of time and one half (1 ½) the regular rate of pay for all hours worked in excess of the forty (40) hour work week. **It shall be the regular practice of the District to pay overtime in the pay period in which it is earned.** However, if authorized by the Fire Chief, an employee may be allowed to accumulate up to a maximum of twenty four (24) hours compensatory time.

7. For all non-exempt, FLSA covered Suppression Employees, overtime shall be paid and/or all comp-time accrued at the rate of time and one half (1 ½) the regular rate of pay for all hours worked in excess of one hundred six (106) hours in a 14 day pay cycle. **It shall be the regular practice of the District to pay overtime in the pay period after the close of the 14 consecutive day overtime period.** However, if authorized by the Fire Chief, an employee may be allowed to accumulate up to a maximum of twenty four (24) hours compensatory time.

8. It shall be the regular practice of the District to pay full-time suppression employees an average of one hundred twelve (112) hours each pay period. One hundred six (106) regular rate and six (6) overtime. Subject to the previsions of section F.3 of this chapter apply to this overtime rate.

9. Overtime and comp time must be requested, during the District's budget session. The District shall then be allowed to utilize overtime and comp time

up to the amount approved by the Governing Board in the budgeting process. Records of overtime hours worked shall be maintained by the District for all employees and shall be retained as required by law.

10. When call-out occurs the District shall pay the employee a minimum of two (2) hour when called out to work other than their regular work schedule. (*see* Section 11.F)

11. All time spent in training, in conferences, at workshops, meetings, etc., when such attendance is required by the District shall constitute hours worked and shall be used to calculate overtime eligibility under the FLSA.

12. An employee who has accrued comp time shall, upon termination of employment, be paid for all unused comp time.

13. "Compensatory time" and "Compensatory time off" are defined as hours when an employee is not working and which are paid at the employee's regular rate of pay. These hours are not counted as hours worked in the week in which they are paid.

14. Vacation, sick leave, comp time, holiday leave, trade time and funeral leave shall not be used to obtain overtime. Overtime shall only be paid for actual compensable hours worked

G. <u>Compensable Hours:</u>

1. For Suppression Employees, the District has established the following as compensable hours:

   a. Shift hours.

   b. Response time.

   c. Required training.

   d. Required staff meetings.

   e. Required support services.

2. In addition to the provisions set forth in paragraph F.12 above, for Suppression Employees, the District has established the following as non-compensable (non-mandatory) hours:

    a. Standby events.

    b. Outside training offered but not required.

    c. Voluntarily traded time.

    d. Non-required support.

H. <u>Separation Pay:</u>

When employees separate their employment, they shall be required to return all District property and to clear all financial obligations prior to receiving their final pay check. Any obligations not cleared shall be deducted from their final pay check. The employee shall receive a final check for all vacation and comp time earned, and in lieu of payment or use, sick time will be paid at 50% to the employee’s 501(c)(9) post-employment health plan.

The Human Resource Officer shall determine the amount of separation pay to which the employee is entitled. In the event of the death of an employee, final payment shall be made to the employee's beneficiary.

I. <u>Pay advancement:</u>

The District will not make pay advances to employees.

J. <u>Severance Pay:</u>

When a full-time employee is separated from District employment due to a reduction in force through no fault of the employee, and when such a separation requires immediate action thereby not permitting a two week notice, the employee shall be paid two weeks’ severance pay in lieu of the two weeks’ notice. Employees terminated for cause shall not be eligible for severance pay.

K. Payroll Deductions/Withholdings:

Payroll deductions other than FICA, State and Federal Income Tax Withholdings and Garnishments, can only be made with the approval of the Fire Chief or designee and Human Resource Officer on a program by program basis.

L. Salary Adjustment & Red Line Rates:

When the rate of pay of an employee is lower than the minimum prescribed for their classification in the compensation plan, the wage shall be increased to that minimum. When an employee's pay rate falls above the established pay range (step and grade), that employee's pay shall be frozen for a period not to exceed two (2) years. During the freeze period the employee shall not be entitled to any general pay increases or cost of living increases until such adjustments bring the individual pay back into the range. If after two (2) years, the pay still falls above the established pay range or maximum step and grade of the new range, the pay of the individual shall be ***reduced*** to the maximum of the pay range of the job classification to which they are assigned.

Demotion: If an employee is demoted pursuant to policy section 13.D.e this section does not apply.

M. Out Of Classification Assignments:

Employees required to perform in higher level positions due to illness, vacation schedules or under-staffing of their offices may, at the discretion of the Fire Chief, and upon recommendation of the Supervisor, receive a temporary increase in compensation which is consistent with the level of the temporary assignment. The out of class assignments must exceed a thirty-day period in order to be considered for a temporary increase. Normally, out of class duties shall not be allowed to continue beyond a six-month period. If the need continues beyond six-months the department head shall treat the situation as a job vacancy and utilize the promotion or transfer policies to remedy the situation. If no internal remedy is achievable, an outside recruitment shall be undertaken.

1. For Administrative Employees, the increased compensation, if any, shall be determined by the Fire Chief.

2. Suppression employees required to act-in higher level positions shall be compensated in the following manner:

a. Captains acting-in as Battalion Chiefs shall receive $50 per 24-hour shift.

b. Firefighters acting-in as Captains shall receive $30 per 24-hour shift.

c. Other Firefighters acting-in positions that they are not normally assigned such as Rescue Technicians, Engineers, or Paramedics shall receive $20 per 24-hour shift.

N. <u>Pay Progression:</u>

Progression through the various pay grades within the salary and wage scale shall be based upon the recommendation of the Supervisor and Human Resource Officer, with the approval of the Fire Chief. In making recommendations for pay progression, the Supervisor and Fire Chief shall adhere to District policies and procedures, performance, level of competence and job knowledge. Such pay progression shall be accomplished within the current budget as approved by the Governing Board.

Salary increases shall be limited to cost of living, merit, market adjustments, steps and progression from one District position to another. Salary increases are not a vested right of any employee.

Upon achieving the maximum of the pay range, the employee shall still be eligible for Cost of Living increases, market adjustments to the pay plan and consideration for performance incentives.

O. <u>Performance/Incentive Awards & Bonuses:</u>

In order to promote exceptional or outstanding services and recognize those occasions where services are rendered, emergencies responded to, or proficiencies demonstrated which are beyond the normal expectation of the job; it is the position of the District to reward such individual or group contributions. These awards shall be a one-time recognition, in that they are not added to the regular pay of the recipient.

No performance/incentive award or bonus shall be given for job expectations, i.e., coming to work on time, not using sick leave, keeping a clean environment or returning telephone calls.

1. Instant Bonus Program: A District employee, supervisor, manager, or member of the general public may nominate a District employee for a bonus of $50 for actions which bring favorable attention or recognition to the District.

   a. The nomination shall be written in memo or bonus nomination form. Nominations must involve a detailed description of the project or act and the nominated employee's involvement in the act. If money is awarded to the District employee, the award shall run through the payroll process.

   b. The nomination shall be forwarded to the employee's supervisor for approval. If the employee's supervisor does not approve the nomination, the nominating individual may appeal the decision to the Fire Chief.

   c. The Fire Chief's decision shall stand.

   d. The bonus money/gift certificate will be given to the nominating individual so they can present the award to the recognized employee.

   e. In lieu of money, the nominating employee may choose to award the employee a $50 gift certificate.

2. Award Restrictions:

   a. The most recent performance evaluation must be at least above the District average in order for the employee to be considered for a nomination.

   b. More than one incentive award of different sizes may be given to the same employee, providing that the performance qualifies.

   c. No more than one incentive award may be given for the same or substantially similar act. However, case by case consideration shall be given.

   d. Awards may be shared by a team of employees, provided all of the employees contribute to the project or act.

   e. Employees shall not be considered for an incentive award for performance which is routinely expected for any duty or responsibility.

P. <u>Pay Day:</u>

District employees will be paid biweekly on Friday. Pay stubs shall be delivered electronically. If a pay day falls on a weekend or holiday, employees will be paid on the previous workday. An annual calendar of paydays shall be distributed before the first pay cycle of the year.

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. <u>General Group Insurance Programs:</u>

Disability coverage beginning on 31st 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. 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:

Year of Service Accrual	Hours Per-Pay-Period	Hours Per Year	Days per year
Hire date through the end of the 1st year	13	338	14.08
Beginning of the 2nd year through the end of the 5th year	14.75	383.5	15.97
Beginning of the 6th year through the end of the 10th year	16.75	435.5	18.14
Beginning of the 11th year through the end of the 15th year	18.75	487.5	20.31
Beginning of the 16th year through the end of the 20th year	21.25	552.5	23.02
Beginning of the 21st year and over	22.25	578.5	24.48

b. Full-time non-exempt Administrative:

Employees shall accrue PTO leave according to the following schedule:

Year of Service Accrual	Hours Per-Pay-Period	Hours Per Year	Days per Year
Hire date through the end of the 1st year	5.25	136.5	17.06
Beginning of the 2nd year through the end of the 5th year	6.50	169	21.12
Beginning of the 6th year through the end of the 10th year	8.25	214.5	26.81
Beginning of the 11th year through the end of the 15th year	9.50	247	30.87
Beginning of the 16th year through the end of the 20th year	11	286	35.75
Beginning of the 21st year and over	12	312	39

c. Full-time FLSA-Exempt Administrative

Employees shall accrue PTO leave according to the following schedule:

Year of Service Accrual	Hours Per-Pay-Period	Hours Per Year	Days per Year
Hire date through the end of the 1st year	6.75	175.5	21.93
Beginning of the 2nd year through the end of the 5th year	8	208	26
Beginning of the 6th year through the end of the 10th year	9.75	253.5	31.68
Beginning of the 11th year through the end of the 15th year	11	286	35.75
Beginning of the 16th year through the end of the 20th year	12.75	331.5	41.43
Beginning of the 21st year and over	13.5	351	43.87

4. 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.

5. 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.

6. 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.

7. Utilization: Suppression: Paid Time Off (PTO) Bidding and Usage Policy
   A. Purpose
   This policy establishes procedures for scheduling and using Paid Time Off (PTO) to ensure equitable access to leave while maintaining adequate staffing levels.
   B. Annual PTO Bid Process
      a. Each November, a seniority-based PTO bid will be conducted for the upcoming calendar year.
      b. The bid will be conducted separately for each shift.
      c. Employees will select PTO dates in order of seniority.

d. Once selected, approved PTO dates will be recorded and considered scheduled leave for the upcoming year.
e. Minimum PTO Selection Requirement
f. During the annual bid, each employee is required to select (bid) a minimum amount of PTO equal to:
g. 25% of their anticipated maximum PTO accrual for the upcoming year.
h. This requirement ensures proactive scheduling and helps balance staffing needs throughout the year.
i. Accrual Requirement for PTO Usage
j. Employees shall not use PTO prior to accruing the necessary leave balance.
k. Any PTO selected during the bid that has not yet been accrued at the time of use:
l. Must be deferred until sufficient PTO has been accrued, or
m. May be adjusted in coordination with supervision, consistent with district policy.

C. PTO Blackout Holidays for Suppression:
To ensure adequate staffing levels during critical operational periods, the following holidays are designated as PTO Blackout dates:
a. Independence Day (July 4th)
b. Thanksgiving Day
c. Christmas Day (December 25th)

D. PTO Requests Outside of Annual Bid
a. All PTO requests outside of the annual bid must be submitted through the Scheduling Software no later than:
b. End of business (4:00 PM) on the last business day of the month, two (2) months prior to the requested day off.
c. Example:
If an employee wishes to take November 15th off, the request must be submitted by 4:00 PM on the last business day of September.
d. Late Requests: Any PTO request submitted after this deadline:
e. Requires supervisor approval, and
f. The employee is responsible for securing their own coverage to ensure shift obligations are met.
g. This requirement is intended to maintain adequate staffing levels and minimize operational disruptions.
h. Exceptions may be considered for emergencies or unforeseen circumstances, subject to approval.

E. Call-Out Procedures
Employees who need to call out for a scheduled shift must:

a. Firefighters shall notify the on-duty captain.
b. Captains shall notify the Battalion Chief or designee

c. Call-out notification should be at least one (1) hour prior to the scheduled start time.
d. Failure to provide proper notice may result in corrective action, consistent with district policy.
e. The supervisor does not have to approve a call-out.
f. PTO requests and may require the employee to provide evidence of illness or injury.

F. Changes to Scheduled PTO
   a. Employees may request changes to previously approved PTO:
   b. Changes are subject to supervisory approval.
   c. Staffing minimums must be maintained.
   d. Shift trades or coverage arrangements may be required depending on operational needs.

G. Administration
   a. The Fire Chief or designee is responsible for administering this policy.
   b. Supervisors will ensure compliance and equitable application across all shifts.

H. Exceptions
   a. Exceptions to this policy may be granted by the Fire Chief based on operational necessity or extenuating circumstances.

I. Administrative
   Administrative employees shall request time off through the scheduling software at least 5 days in advance.

8. An authorized holiday that falls within the time period of an administrative employee's scheduled PTO shall not be charged as PTO.

9. The District will not advance PTO days.

10. 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 becoming eligible for a buyout, and the buyout may not reduce their PTO hours below the minimum.

11. 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 becoming eligible for a buyout, and the buyout may not reduce their PTO hours below the minimum.

12. Buyouts in sections 10 & 11 shall be requested before November 15th each calendar year.

13. 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.

14. Shift-suppression personnel may use PTO in half-shift (12-hour) increments.

15. Resignation or Retirement:

    a. Upon resignation, 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. Upon an eligible retirement, an employee will be paid the cash value of 100% of the earned PTO (carried over and earned) up to the maximum defined in section 7.
    c. 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.
    d. 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.

16. 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. PTO Donation

1. **Purpose**

   Employees may occasionally face a serious personal or family hardship requiring extended time away from work. This policy allows employees to voluntarily donate accrued PTO hours to an eligible employee in need.

2. **Eligibility**

   a. An employee may request donated PTO for a serious illness, injury, medical emergency, or other significant hardship affecting themselves or an immediate family member.

   b. For this policy, immediate family includes a spouse, child, parent, legal guardian, or household member requiring the employee's care.

Deleted: <#>**Call Out:**

Firefighters shall notify the on-duty captain that PTO will be used no later than one (1) hour prior to the employee's regular reporting time.
Captains shall notify the Battalion Chief that PTO will be used at least one (1) hour before the employee's regular reporting time.
Supervisors are charged with the responsibility to approve or disapprove PTO requests and may require the employee to provide evidence of illness or injury.

- **c.** The employee must be an active District employee, have used or be expected to use available PTO, and provide reasonable supporting documentation if requested.
- **d.** Approval of donated PTO is at the discretion of the Fire Chief or designee.

3. **Donating PTO**

- **a.** Employees may voluntarily donate PTO hours to an approved employee.
- **b.** To donate PTO, the employee must:
- **c.** Have enough accrued PTO available.
- **d.** Maintain the required PTO Hold Bank after the donation.
- **e.** Donate a minimum of eight (8) hours.
- **f.** Submit the District PTO Donation Form.
- **g.** Donations are voluntary and may not be pressured, solicited through coercion, bought, sold, or traded.
- **h.** Once processed, donated PTO cannot be returned to the donor.

4. **Use of Donated PTO**

- **a.** Donated PTO may only be used for the approved hardship and for scheduled work time missed by the receiving employee.
- **b.** Donated PTO:
- **c.** Will be paid at the receiving employee's normal rate of pay.
- **d.** May not duplicate workers' compensation, disability, or other wage-replacement benefits for the same scheduled work hours.
- **e.** Does not increase the employee's PTO balance or Hold Bank.
- **f.** Cannot be cashed out, transferred to another employee, or included in separation or retirement payout calculations.
- **g.** Ends when the employee returns to work, no longer qualifies, or separates from employment.
- **h.** The Fire Chief or designee may establish a maximum number of donated PTO hours for a single qualifying event.

5. **Unused Donated PTO**

Unused donated PTO will not be paid out or returned to donors. Any unused hours may remain available for future approved PTO donation requests, as administratively feasible.

6. **Administration**

- **a.** The Fire Chief or designee will determine whether a request qualifies, approve the use of donated PTO, establish any limits, and coordinate the process with payroll.
- **b.** The District may notify employees when an approved employee is eligible to receive PTO donations. Personal medical information will remain confidential.

7. **Prohibited Conduct**

- **a.** Employees may not misrepresent the reason for requesting donated PTO or use donated PTO for purposes unrelated to the approved hardship.
- **b.** Violation of this policy may result in denial of donated PTO or disciplinary action.

8. **Reservation of Rights**

This program is voluntary and does not create a guaranteed benefit or entitlement. North Summit Fire District may modify or discontinue the PTO Donation Program at any time.

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[1]:

New Year's Day	January 1st
Martin Luther King Jr. Day	3rd Monday in January
Presidents Day	3rd Monday in February
Memorial Day	Last Monday of May
Juneteenth	June 19th
Independence Day	July 4th
Pioneer Day	July 24th
Labor Day	1st Monday in September
Veteran's Day	November 11th
Thanksgiving Day	4th Thursday of November
Day after Thanksgiving	Friday after Thanksgiving Day
Christmas Day	December 25th

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

Personal Day (Birthday)	TBD as per individual

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. <u>Court or Jury Leave:</u>

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 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. <u>Maternity Leave:</u>

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. <u>Military Leave:</u>

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. <u>Administrative Leave:</u>

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. <u>Retirement:</u>

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 & Conclusion of Educational Course(s)	**Portion Of Expenses Refunded To District**
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.

SECTION 13 – DISCIPLINARY PROCEDURES

A. PURPOSE AND SCOPE

a. Employees are required to conduct themselves in a highly self-disciplined manner, obeying District expected conduct and behavior, policies, procedures, lawful orders, and operational standards. It is the responsibility of all employees to observe regulations necessary for the proper operation of District functions. In situations where employees do not adhere to these expectations, supervisors will take the necessary actions to correct the problem.

B. DEFINITIONS

a. Corrective Action - A preventative measure to help employees improve their performance, attendance, or conduct. Examples of corrective action include, but are not limited to, verbal warnings, counseling, training, performance improvement plans, or other reasonable measures intended to correct a deficiency.
b. Discipline - Measures, which may be either corrective or punitive in nature, taken either when corrective actions fail or when an offense is serious enough to warrant more formal action. Discipline may be subject to certain due-process and appeal rights. Examples of discipline include, but are not limited to, written reprimands, suspensions, demotions, or termination.

C. POLICY

a. It is the policy of the District that supervisors administer corrective or disciplinary action in a corrective and lawful manner.
b. Corrective in the sense that the supervisor and employee come to an understanding about the causes and/or reasons for deficiencies, correct those deficiencies, and restore the employee to a productive and positive employment status.
c. Lawful in that the District will provide, where applicable, due-process rights whereby employees are given reasonable notice and an opportunity to respond to allegations.
d. The principal objective is to improve or correct the performance and efficiency of the employee as well as that of the District.

D. TYPES OF CORRECTIVE OR DISCIPLINARY ACTIONS

a. Progressive discipline is not required. The corrective or disciplinary action taken shall be as deemed appropriate by the employee's supervisor, Fire Chief, or designee. The types of actions need not be exclusive and may be used in concert with each other.

b. Verbal Warning

Whenever a supervisor determines that a more severe action is not immediately necessary, the supervisor should orally communicate to the employee the observed deficiency. The verbal warning should be given in private. Supervisors should inform the employee that a verbal warning is being issued, that the employee is being given an opportunity to correct the condition, and that failure to correct the condition may result in more severe disciplinary action. The supervisor shall keep notes **of** the counseling session for future reference and guidance and notify the appropriate Battalion Chief, Deputy Chief, or designee.

c. Written Reprimand

i. Supervisors may reprimand an employee in writing when, in the judgment of the supervisor, the employee violates District policies or reasonable employer expectations. A written reprimand must include the nature of the infraction or deficiency and the corrective action required to avoid further discipline. A written reprimand may include a memorandum of expectations.

ii. Any supervisor issuing a written reprimand shall have the reprimand reviewed by the Human Resource Officer. The supervisor will meet with the employee to discuss the reprimand. A copy shall be provided to the employee at the meeting. One copy, signed by the employee to acknowledge receipt, will become part of the employee's personnel file. The employee's signature acknowledges receipt only and does not necessarily indicate agreement.

d. Suspensions

i. Suspension With Pay. When necessary, suspension with pay may be issued only before a disciplinary decision is made and not as a form of discipline. An employee alleged to have engaged in conduct that may warrant discipline may be suspended with pay pending an investigation. Human Resources and the appropriate Battalion Chief, Deputy Chief, or designee will be notified of the suspension.

ii. **Suspension Without Pay.** Suspension without pay may be issued as a disciplinary measure for employees who engage in wrongful conduct. Suspension may be up to 30 working days. Human Resources and the appropriate Battalion Chief, Deputy Chief, or designee will be notified of the suspension. The employee shall be furnished a written copy of the reasons for and term of the suspension. Suspension without pay for two working days or less may not be appealed.

e. Demotion

The Fire Chief or designee may demote, with loss of compensation, an employee for reasons deemed appropriate by the Fire Chief or designee, including when an employee has been promoted to a position in which the employee is unwilling or unable to satisfactorily perform the responsibilities of the position.

f. Termination

The Fire Chief or designee may terminate an employee for reasons deemed appropriate by the Fire Chief or designee. An employee may also be terminated after repeated offenses of a less serious nature if appropriate behavioral changes have not resulted from previous corrective or disciplinary action.

E. PROCESS

i. When an allegation or observation is made regarding an employee's conduct that may trigger suspension without pay, demotion, or termination of a non-probationary employee, supervisors shall ensure that the employee is given notice of the allegation, an opportunity to respond to the allegation and be heard on the matter, and notice of a final disciplinary decision. To achieve these goals, supervisors shall:

ii. Where necessary, suspend the employee with pay pending an investigation and before a disciplinary decision is made. Suspension with pay is not disciplinary. If the suspension is expected to last more than three working days, the employee shall be notified of the suspension in writing. The employee shall immediately cease all work for the District until notified otherwise.
iii. Conduct an investigation into the allegations to ascertain all evidence relevant to the allegation. The investigation may be performed by the supervisor or another officer or investigator assigned by the Fire Chief or designee.
iv. Upon completion of the investigation, prepare a written report that includes a summary of the allegations, evidence relevant to each allegation, and conclusions.
v. Provide the employee a written notice outlining the allegations, a summary of the evidence supporting the allegations, the proposed disciplinary action, and notice of a predetermination meeting as described in Section F.

F. PREDETERMINATION MEETING

a. The supervisor shall provide written notice of the predetermination meeting with the following information:
b. The alleged violations identified in the investigation and a summary of the materials considered by the District in recommending the proposed discipline.
c. A reasonable amount of time after receiving the notice for the employee to respond to the charges in writing or orally at the predetermination meeting.
d. The date, time, and location of the meeting.

G. EMPLOYEE RESPONSE

a. The predetermination process is intended to provide the employee under investigation an opportunity to present a written or oral response to the supervisor after reviewing a summary of supporting materials and before imposition of any recommended discipline.
b. The response and/or predetermination meeting is not intended to be an adversarial or formal hearing.
c. The predetermination meeting is not mandatory if the employee chooses to waive the meeting. A waiver must be in writing. The employee may waive the meeting and allow the supervisor to render a final decision based on the material gathered during the investigation and any material or arguments submitted by the employee.
d. The employee may be represented by an uninvolved representative or legal counsel; however, the process is not designed to accommodate the

presentation of testimony or witnesses.

e. An employee who plans to have an attorney present at the predetermination meeting shall notify the supervisor before the meeting.
f. The employee may identify additional information, mitigating factors, or further investigation for the supervisor to consider.
g. If the supervisor elects to conduct further investigation, the employee shall be provided the results of the subsequent investigation before imposition of discipline.
h. The employee may have a further opportunity to respond orally or in writing only to new information raised in subsequent materials.
i. Once the employee has completed a response, or elected to waive a response, the supervisor shall consider all information received regarding the proposed disciplinary action. The supervisor shall thereafter issue a timely written decision to the employee specifying the grounds and reasons for the action, if any, and the effective date. Once a written disciplinary decision is issued, the discipline shall become effective.

H. APPEAL

a. Any non-probationary employee subject to suspension without pay for more than two working days, demotion, or termination may appeal through the formal appeal procedures prescribed in Section 14 of these Personnel Policies.
b. All discipline shall be administered on a case-by-case basis. The most severe penalty is termination from District employment.

SECTION 14 – GRIEVANCE & APPEAL PROCEDURE

A. GENERAL STATEMENT

a. It is the policy of the District to address employee grievances and appeals in a prompt, forthright, and professional manner.
b. A grievance may exist when an employee is dissatisfied with a condition or aspect of employment allowed under this policy. Claims dealing solely with wages, salaries, benefits, job classification, job assignments, policy decisions, budget items, or other financial matters may not be grieved.
c. An appeal is the administrative process by which a non-probationary employee may challenge a disciplinary decision of suspension without pay for more than two working days, demotion to a position with less remuneration, or termination from employment.
d. No employee may submit an appeal or grievance more than 14 calendar days after the event giving rise to the appeal or grievance. A person who voluntarily separates from employment with the District has no standing thereafter to submit an appeal or grievance.
e. All grievances and appeals shall be handled quickly and fairly, without retaliation against an employee for reporting or filing a grievance or appeal under this policy or participating in an investigation pursuant to this policy.

B. GRIEVANCE PROCEDURE

a. The procedures set forth herein are intended to provide a method to help ensure grievances are handled at the lowest possible level and resolved in the most expedient manner possible. They are not intended to limit an employee's access to other applicable remedies.
b. Employees shall first attempt to resolve problems through direct communication with affected parties. If this does not resolve the issue, the employee may proceed to the next step within the timeframe stated in Section 1.C.
c. The employee shall file the grievance in writing with the employee's supervisor. The grievance shall include all claims, documents, and evidence supporting the claims. If the grievance involves the employee's direct supervisor, the employee may submit the grievance to the next supervisor in the chain of command.
d. The supervisor shall issue a written response within a reasonable amount of time, usually within 14 calendar days after receipt of the grievance.
e. If no mutually agreeable settlement is reached with the supervisor, the employee may, within seven calendar days, request in writing that the next supervisor in the chain of command review the matter.
f. The Fire Chief shall be the last level of review. The Fire Chief's determination shall be final.
g. The timeframe for each review level shall be as stated in paragraphs 2.C and 2.D.

h. Only the written grievance originally presented may be considered as the process progresses.
i. Grievances regarding discrimination and/or sexual harassment shall be filed in writing within 30 calendar days after the event giving rise to the grievance. The employee shall submit supporting documents and evidence with the grievance. Chain-of-command review is not required for these grievances.
j. Similar grievances may be consolidated and processed together as a single issue.

C. POST-DISCIPLINE INTERNAL APPEAL PROCEDURE

a. A non-probationary employee may appeal a disciplinary decision when the employee is suspended without pay for more than two working days, demoted to a position with less pay, or terminated from employment. The appeal must be in writing, signed, and filed with the Human Resource Officer within 14 calendar days after the disciplinary notice is provided to the employee.
b. The appeal shall include: (a) the name of the employee filing the appeal; and (b) a specific statement of the issues and considerations made by the District that are being appealed.
c. The appeal will be reviewed by the next supervisor in the chain of command who was not materially involved in the underlying disciplinary decision. If no such supervisor exists, the Fire Chief or designee will designate an appropriate reviewer.
d. Only the information provided in the original appeal may be considered by the reviewing supervisor.
e. The reviewing supervisor shall issue a written response to the employee within 14 calendar days.
f. If no mutually agreeable settlement is reached, the employee may, within seven calendar days after receipt of the decision, request in writing that the next supervisor in the chain of command review the matter until it reaches the Fire Chief.
g. At each level of internal appeal after the initial appeal, the employee must appeal to the next level within seven calendar days after receipt of the decision. The reviewing supervisor shall issue a written response within 14 calendar days.

D. APPEAL TO HEARING OFFICER

a. An employee wishing to appeal the decision of the Fire Chief shall have the right to appeal that decision to a neutral hearing officer.

E. Employee Responsibility

a. The employee must appeal the Fire Chief's decision by submitting a written request to the Human Resource Officer within seven calendar days after receiving the final decision.

F. HEARING OFFICER RESPONSIBILITIES AND SELECTION

a. Hearing officers shall have experience in law, human resources, mediation, or arbitration. Hearing officers shall be selected by the District, and all costs and expenses of the hearing, including any fees paid to the hearing officer, shall be the responsibility of the District. To the greatest extent practicable, the District will select a neutral hearing officer.
b. Upon receiving the assignment from the District, the hearing officer shall take and receive evidence as provided in the appeal documents. Only information provided in the original appeal may be reviewed by the hearing officer.
c. If the hearing officer finds that the District presented sufficient evidence to justify the discipline imposed, the hearing officer shall uphold the discipline.
d. If the hearing officer finds that sufficient evidence does not support the discipline imposed, the hearing officer may overturn the discipline and impose one of the following remedies:
    i. Complete exoneration. If the employee is completely exonerated, the employee shall be reinstated without loss of pay associated with the disciplinary action, and the disciplinary action shall be removed from the employee's personnel file.
    ii. Reduction to lesser discipline. If the employee is reinstated but the hearing officer determines that a lesser disciplinary action is appropriate, the hearing officer may reduce the discipline to that lesser action, including demotion rather than termination or suspension without pay for a stated period.

G. AUTOMATIC STEP PROCESSING AND WAIVERS

a. Failure to answer an employee's appeal or grievance within the time specified automatically grants the aggrieved employee the right to process the appeal or grievance to the next step. Any step, or any time limit specified at a step, may be waived or extended by mutual written agreement between the aggrieved employee and the person to whom the appeal or grievance is directed. Failure by the aggrieved employee to process an appeal or grievance from one step to the next within the time specified, or within a mutually agreed extension, is deemed a waiver by the employee of an

Benjamin L. Nielson
Fire Chief

Tyler J Rowser
Administrative Battalion Chief

Tyler D. Leavitt
Deputy Fire Marshal

Staff Report

Meeting Date: July 9, 2026
Agenda Item: Authorization for Chair to Execute Quitclaim Deeds
Presented By: Battalion Chief Tyler J. Rowser

Recommendation

Authorize the Administrative Control Board Chair to execute three (3) Quitclaim Deeds conveying real property from the **North Summit Fire Protection District** to the **North Summit Fire Service District** and authorize staff to record the executed deeds with the Summit County Recorder.

Background

In 2010, the District completed the transition from the legal name **North Summit Fire Protection District** to **North Summit Fire Service District**. While the District's operations, governance, ownership, and legal entity remain continuous, several parcels of real property remain recorded under the former district name.

To ensure that the Summit County Recorder's records accurately reflect the District's current legal name, staff has prepared Quitclaim Deeds for each District-owned property. These deeds do not transfer ownership to another entity or change the beneficial ownership of the properties. Rather, they update the recorded title to reflect the District's current legal name and maintain accurate public land records.

The three properties included are:

- **Station 21**
  - Parcel No. **CT-106-X**
  - 86 E Center Street & 90 E Center Street, Coalville, Utah
- **Station 22**
  - Parcel No. **HT-126-X**
  - 310 S. Henefer Road, Henefer, Utah
- **Station 23**

- Parcel No. **NS-152-F-X**
- 2000 S. Hoytsville Road, Wanship, Utah

Fiscal Impact

There is no fiscal impact associated with the transfer of ownership.

Legal Considerations

A Quitclaim Deed is an appropriate instrument under Utah law to convey any interest held by the Grantor without warranty. Because the Grantor and Grantee are the same public entity operating under its updated legal name, these conveyances are administrative in nature and are intended solely to update the official property records.

Recording the deeds will ensure that future title searches, financing, grants, property transactions, and public records accurately identify the North Summit Fire Service District as the record owner of these properties.

AFTER RECORDING RETURN TO:

North Summit Fire Service District
P.O. Box 187
Coalville, UT 84017-0187

QUITCLAIM DEED

Grantor:
North Summit Fire Protection District, a political subdivision of the State of Utah
P.O. Box 187
Coalville, UT 84017-0187

Grantee:
North Summit Fire Service District, a political subdivision of the State of Utah
P.O. Box 187
Coalville, UT 84017-0187

Parcel No.: CT-106-X

For the consideration of **Ten Dollars ($10.00) and other good and valuable consideration**, the receipt and sufficiency of which are hereby acknowledged, **North Summit Fire Protection District**, a political subdivision of the State of Utah("Grantor"), hereby quitclaims to **North Summit Fire Service District**, a political subdivision of the State of Utah("Grantee"), all of Grantor's right, title, interest, and estate in and to the following described real property situated in **Summit County, State of Utah**:

Property Address:
86 E Center Street & 90 E Center Street
Coalville, Utah 84017

Legal Description:

LOTS 3 & 4, BLOCK 81, PLAT B, COALVILLE TOWNSITE SURVEY M61-384 MAI-16-685 M180-210

TO HAVE AND TO HOLD the same, together with all appurtenances thereunto belonging, unto the Grantee, its successors and assigns forever.

This Quitclaim Deed shall have the effect prescribed by **Utah Code § 57-1-13**, conveying all right, title, interest, estate, claim, and demand which the Grantor has in and to the above-described premises.

IN WITNESS WHEREOF, the Grantor has executed this Quitclaim Deed this _____ day of ______________________, 2026.

GRANTOR:

NORTH SUMMIT FIRE PROTECTION DISTRICT
A political subdivision of the State of Utah

____
Steven Dallin
Administrative Control Board Chair

STATE OF UTAH)
) ss.
COUNTY OF SUMMIT)

On this _____ day of ______________________, 2026, before me, Tyler J Rowser, a Notary Public, personally appeared **Steven Dallin**, Administrative Control Board Chair of the North Summit Fire Protection District, and proved to me through satisfactory evidence of identification, which was ____, to be the person whose name is subscribed to the foregoing Quitclaim Deed. The signer acknowledged that he executed the same voluntarily on behalf of the North Summit Fire Protection District for the purposes therein contained.

Witness my hand and official seal.

Tyler J Rowser, Notary Public

AFTER RECORDING RETURN TO:

North Summit Fire Service District
P.O. Box 187
Coalville, UT 84017-0187

QUITCLAIM DEED

Grantor:
North Summit Fire Protection, a political subdivision of the State of Utah
P.O. Box 187
Coalville, UT 84017-0187

Grantee:
North Summit Fire Service District, a political subdivision of the State of Utah
P.O. Box 187
Coalville, UT 84017-0187

Parcel No.: HT-126-X

For the consideration of **Ten Dollars ($10.00) and other good and valuable consideration**, the receipt and sufficiency of which are hereby acknowledged, **North Summit Fire Protection**, a political subdivision of the State of Utah("Grantor"), hereby quitclaims to **North Summit Fire Service District**, a political subdivision of the State of Utah("Grantee"), all of Grantor's right, title, interest, and estate in and to the following described real property situated in **Summit County, State of Utah**:

Property Address:
310 S Henefer Rd
Henefer, UT 84033

Legal Description:

BEG 77 RD W & 52 RD S OF NE COR SEC 9T3NR4E SLBM TH N 49*0' E 206 FT; S 48* 30' E 161 FT; S 51*13' W 115 FT; S 45*30' E 100 FT; S 52*12' W 100 FT; N 45* 30' W 254 FT TO BEG CONT 1 AC RWD130M21-140 IQC-395 M78-157-159 342-487-489-492

TO HAVE AND TO HOLD the same, together with all appurtenances thereunto belonging, unto the Grantee, its successors and assigns forever.

This Quitclaim Deed shall have the effect prescribed by **Utah Code § 57-1-13**, conveying all right, title, interest, estate, claim, and demand which the Grantor has in and to the above-described premises.

IN WITNESS WHEREOF, the Grantor has executed this Quitclaim Deed this _____ day of ______________________, 2026.

GRANTOR:

NORTH SUMMIT FIRE PROTECTION
A political subdivision of the State of Utah

____
Steven Dallin
Administrative Control Board Chair

STATE OF UTAH)
) ss.
COUNTY OF SUMMIT)

On this _____ day of ______________________, 2026, before me, Tyler J Rowser, a Notary Public, personally appeared **Steven Dallin**, Administrative Control Board Chair of the North Summit Fire Protection District, and proved to me through satisfactory evidence of identification, which was ____, to be the person whose name is subscribed to the foregoing Quitclaim Deed. The signer acknowledged that he executed the same voluntarily on behalf of the North Summit Fire Protection District for the purposes therein contained.

Witness my hand and official seal.

Tyler J Rowser, Notary Public

AFTER RECORDING RETURN TO:

North Summit Fire Service District
P.O. Box 187
Coalville, UT 84017-0187

QUITCLAIM DEED

Grantor:
North Summit Fire Protection District, a political subdivision of the State of Utah
P.O. Box 187
Coalville, UT 84017-0187

Grantee:
North Summit Fire Service District, a political subdivision of the State of Utah
P.O. Box 187
Coalville, UT 84017-0187

Parcel No.: NS-152-F-X

For the consideration of **Ten Dollars ($10.00) and other good and valuable consideration**, the receipt and sufficiency of which are hereby acknowledged, **North Summit Fire Protection District**, a political subdivision of the State of Utah("Grantor"), hereby quitclaims to **North Summit Fire Service District**, a political subdivision of the State of Utah("Grantee"), all of Grantor's right, title, interest, and estate in and to the following described real property situated in **Summit County, State of Utah**:

Property Address:
2000 S Hoytsville Rd
Wanship, Utah 84017

Legal Description:

BEG AT A PT LOCATED ON THE OLD ST HWY189 R/W LINE, 705.60 FT E & 4405.82 FT SFR THE N 1/4 COR OF SEC 17,T1N R5E,SLBM;S 24}28'53" W ALG SD R/W LINE, 784.82 FTTH N 82}54'48" W 17.39 FT; TH N 8}48'52"E 242.43 FT ALG A COUNTY ROAD R/W LINE, TH N 8}17'16" E 93.44 FT ALG SD R/W LINETH N 14}10'53" E 95.86 FT ALG SD R/W LINE, TH N 16}50'42" E 326.11 FT ALG SDR/W LINE, TH N 10}27'10" E 50.84 FT ALG SD R/W LINE, TH S 65}31'07" E 180.92 FTTO PT OF BEG CONT 2.00 ACRES EXCEPTING THE PARCEL DESC IN 1171-454 AS FOLLOWS: BEG AT A PT WH IS S 4330.85 FT & E 540.94 FT FR THE N 1/4 COR OF SEC 17, T1NR5E, SLBM, (SD PT BEING ON THE E RIGHT OF LINE ON THE COUNTY RD) TH S65*31'07" E 22.35 FT; TH S W'LY ALG CUR TO THE RIGHT (CHORD BEARS S 14*27'06"W 156.51 FT) WH ARC LENGTH IS 156.57 FT (RAD = 1662.66 FT) TH S 17*08'57" W210.87 FT; TH S W'LY ALG A CUR TO THE LEFT (CHORD BEARS S 13*12'55" W 113.23FT) WH ARC LENGTH IS 113.32 FT (RAD = 825.22 FT) TH S 09*16'52" W 254.89 FT;TH E 19.94 FT TO W R/W LN ON THE OLD STATE HWY 189; TH S 24*28'53" W 71.55FT ALG SD R/W LN; TH N 82*54'48" W 17.39 FT; TH N 08*48'52" E 242.43 FT ALG THEE COUNTY RD R/W LN; TH N 08*17'16" E

93.44 FT ALG SD R/W LN; TH N 14*10'53" E 95.86 FT ALG SD R/W LN; TH N 16*50'42" E 326.11 FT ALG SD R/W LN; TH N 10*27'10" E 50.84 FT ALG SD R/W LN TO THE PT OF BEG CONT 0.410 AC BAL 1.59 AC492-483 663-659

TO HAVE AND TO HOLD the same, together with all appurtenances thereunto belonging, unto the Grantee, its successors and assigns forever.

This Quitclaim Deed shall have the effect prescribed by **Utah Code § 57-1-13**, conveying all right, title, interest, estate, claim, and demand which the Grantor has in and to the above-described premises.

IN WITNESS WHEREOF, the Grantor has executed this Quitclaim Deed this _____ day of ______________________, 2026.

GRANTOR:

NORTH SUMMIT FIRE PROTECTION DISTRICT
A political subdivision of the State of Utah

____
Steven Dallin
Administrative Control Board Chair

STATE OF UTAH)
) ss.
COUNTY OF SUMMIT)

On this _____ day of ______________________, 2026, before me, Tyler J Rowser, a Notary Public, personally appeared **Steven Dallin**, Administrative Control Board Chair of the North Summit Fire Protection District, and proved to me through satisfactory evidence of identification, which was ____, to be the person whose name is subscribed to the foregoing Quitclaim Deed. The signer acknowledged that he executed the same voluntarily on behalf of the North Summit Fire Protection District for the purposes therein contained.

Witness my hand and official seal.

Tyler J Rowser, Notary Public

Benjamin L. Nielson
Fire Chief

Tyler J Rowser
Administrative Battalion Chief

Tyler D. Leavitt
Deputy Fire Marshal

Staff Report

Meeting Date: July 9, 2026
Agenda Item: Declaration of Surplus Property – Military Flatbed, Water Tank, and Water Pump
Prepared By: Battalion Chief Tyler Rowser

Recommendation

Recommend that the Administrative Control Board declare the military flatbed, water tank, and water pump assembly as surplus property and authorize the Fire Chief to dispose of the property in accordance with applicable District policies and Utah law.

Background

The North Summit Fire Service District currently owns a custom-built flatbed, water tank, and water pump assembly that was specifically designed and fabricated for installation on a 5-ton military vehicle. The military vehicle itself is owned by the State of Utah and has been provided to the District for use.

As part of the return process, the District is required to remove the flatbed and all associated equipment that was purchased and installed using District funds. The flatbed assembly, including the water tank and pump, remains the property of the District.

Discussion

The flatbed and associated equipment were custom-built for a military 5-ton chassis and are not compatible with the District's current fleet. The District does not intend to acquire another military 5-ton vehicle or another vehicle capable of utilizing this equipment. As a result, the flatbed, tank, and pump no longer serve an operational purpose and have no anticipated future use within the District.

Declaring the equipment as surplus will allow the District to dispose of the property through an appropriate method, including sale, transfer, or other disposition authorized by District policy. Any proceeds received from the disposition of the property will be deposited into the appropriate District fund.

Fiscal Impact

Declaring the equipment as surplus has no direct fiscal impact. Disposal of the property may generate revenue for the District while eliminating the need to store equipment that no longer has an operational use.