

MOAB VALLEY FIRE PROTECTION DISTRICT

HEADQUARTERS – 45 SOUTH 100 EAST, MOAB, UTAH

MEETING AGENDA

Tuesday October 20, 2026

3:00 p.m.

CALL TO ORDER

APPROVAL OF MINUTES OF PREVIOUS MEETING(S):

1. September 21, 2026, Regular Meeting Minutes

CITIZENS TO BE HEARD

APPROVE BILLS AND SIGN CHECKS

CHIEF'S REPORT

DEPUTY CHIEF'S REPORT

ONGOING BUSINESS

1. San Juan County Annexation – *Cathy*
2. Equipment Procurement – *Chief Brewer*
 - a. Ladder Truck Update
 - b. Truck Replacement & Procurement

ACTION ITEMS

1. 2026 Fraud Risk Assessment – *Cathy*
2. Draft Policy – Compensation in Lieu of Health Insurance - *Cathy*
3. Budget Discussion and Send Budgets to Public Hearing – *Cathy*
 - a. Draft 2026 Amended General Budget
 - b. Draft 2027 General Budget
 - c. Draft 2026 Amended and 2026 Capital Projects Budget
4. Set Meeting Schedule for 2027 - *Cathy*

FUTURE CONSIDERATIONS FOR AGENDA AND DISCUSSION – *Chair Walker*

ADJOURN

Executive session if needed
Workshop session as needed

NOTICE OF SPECIAL ACCOMMODATION DURING PUBLIC MEETINGS.

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

Posted by Cathy Bonde

On 10/16/2026

Moab Valley Fire Protection District Commission Meeting

45 South 100 East, Moab Utah 84532

Monday September 21, 2026 - 4:00 p.m.

A. Call to Order:

1. The meeting was called to order by Chairman Archie Walker at 4:00 p.m.
2. Commissioners Present: Commissioner Archie Walker, Commissioner Jim McGann, Commissioner Charlie Harrison
3. Staff Present: Chief TJ Brewer, Deputy Chief Chris Whetton, Administrator Cathy Bonde, Battalion Chief Brandon McGuffee, Mechanic Cody Greaves

B. General Business:

1. Approval of Minutes – Commissioner McGann motioned to approve minutes from the August 24, 2026 meeting. Commissioner Harrison seconded, and the motion passed unanimously.
2. Citizens to Be Heard – None present.
3. Commission Member Disclosures – Commissioner Walker stated he has two sons that are involved with the department. Commissioner McGann stated his wife is a Grand County commissioner.
4. Approval of Bills – Postponed until later in the meeting.

C. Chiefs' Reports:

1. Chief Brewer presented Captain Mark Marcum's report from the Thompson Springs station. He reported 3 incidents. The Thompson Springs roster is down to only Mark and Robert Owens. Several trainings have taken place. Water Tender 1 has been moved to the Thompson Springs station. Some repairs and maintenance have taken place at the station.
2. Chief Brewer reported on multiple meetings attended in the last month.
3. The county commission approved division of sales tax revenue as proposed by the 3 entities for 2027.
4. The fuels crew has begun work. Three of the seven are currently working.
5. The rescue truck is near completion.
6. Approximately 10 of our firefighters are going through the ADO class. They are about halfway through the intense training.
7. On 9/11 we held a moment of silence in the morning. The department supported the Children's Justice Center by participating in a kick ball tournament. Several of our firefighters were also involved in a walk-a-thon the next day.

8. Trainings are planned with both Canyonlands Airport and UMTRA's Crescent Junction site. We have been asked to participate in welcoming the inaugural flight of Delta into Canyonlands Airport.

9. Deputy Chief Whetton reported the department has 44 current members.

10. Year-to-day calls stand at 441, with 49 calls since our last meeting and 12 of those being department-wide. Significant calls include a car fire, 2 swift water call outs, a structure fire, and 2 lithium battery fires.

11. 4 calls from the last month were in San Juan County.

12. Upcoming trainings include ropes training, ADO training, and flashover training.

13. Deputy Chief Whetton shared data on call locations based on station from March 29 to present.

D. New Business:

1. Draft 2027 Amended Budget – Cathy went over budget line items. She and Chief Brewer explained how proposed amounts were determined. Discussion was had on a several line items.

E. Ongoing Business:

1. San Juan County Annexation – Cathy informed commissioners that large signs required have been posted in the proposed annexation area. We have received 2 phone calls from people inquiring about the annexation who had questions but no issues with the annexation.

2. An action still needing to be taken is to create an ILA with San Juan County covering some items verbally agreed upon in relation to the annexation.

3. The public hearing is scheduled for October 13.

4. Discussion was had on the property tax assessment related to the annexation.

F. Discussion and Potential Action Items:

1. Resolution 2026-006-A Resolution Cancelling the 2026 MVFPD Commission Election – Cathy informed commissioners of the need to cancel our election due to the fact that Charlie Harrison was the only person declaring candidacy, and no write in candidates came forward. Commissioner Walker motioned to approved Resolution 2026-006, A Resolution Cancelling the 2026 MVFPD Commission Election. Commissioner McGann seconded, and the motion passed unanimously.

2. Financial Audit Contract – Cathy presented information in relation to auditing services other than our current auditors, Smuin Rich & Marsing. Discussion took place resulting in Commissioner Harrison making a motion to accept the 3-year contract with Smuin Rich & Marsing for auditing services. Commissioner Walker seconded, and the motion passed unanimously.

3. Equipment Procurement – Ladder Truck – Chief Brewer presented information based on the committee’s assessment of needs. Commissioners discussed various aspects of the proposed ladder truck.

Chief Brewer asked that commissioners vote on purchase of the ladder truck in the October meeting.

Cathy provided information for funding of the ladder truck.

Commissioner Harrison made a motion to approve the purchase of the ladder truck. Commissioner Walker seconded the motion. The motion passed unanimously.

4. Set Public Hearings for Proposed 2026 Amended and 2027 Budgets - Cathy informed commissioners that Grand County Treasurer Chris Kauffman has requested the date of our budget public hearing in order to provide the information on property tax bills. Commissioners chose November 17 for budget public hearings.

G. Approval of Bills:

1. Commissioner McGann asked several questions on checks related to wildland fire reimbursements. Cathy provided further information.

Commissioner McGann made a motion to approve the bills. Commissioner Harrison seconded, and the motion passed unanimously.

H. Future Considerations:

1. No future considerations were discussed.

I. Adjourn:

1. Chairman Walker adjourned the meeting at 5:19 p.m.

Date

Archie Walker, Chairman

Attest: _____

Catherine Bonde, Clerk

MOAB VALLEY FIRE PROTECTION DISTRICT

Profit & Loss Budget vs. Actual

January through December 2026

		Jan - Dec 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
3018 · Operating Grants					
3018.5 · PPM Wildfire Grant	\$7,200 for fire danger signs will be added to fire prevention line item when budget is amended. \$30,000 for chipper will be added to Cap Equip line item when amended.	37,200.00	0.00	37,200.00	100.0%
3018.4 · CWDG Grant	Fall fuels mitigation will see this income increase considerably.	140,344.28	247,525.00	-107,180.72	56.7%
3018.2 · UT Fire Dept. Assistance Grant		9,411.40	0.00	9,411.40	100.0%
3018.1 · Misc Grants	PPE, Pumpkin & WL Supplies Will be added to PPE, Cap Equip and WL Supplies in amended budget.	1,000.00	3,000.00	-2,000.00	33.33%
Total 3018 · Operating Grants		187,955.68	250,525.00	-62,569.32	75.03%
3017 · Donations		200.00	0.00	200.00	100.0%
3020 · Local taxes					
3020.1 · General	Total of \$104,094.20 owed to at beginning of year. Some has been abated.	0.00	1,318,735.00	-1,318,735.00	0.0%
3020.2 · Delinquent	Approx. \$133,000.00 collected in 2025. Adjusted in amended budget.	67,195.68	15,000.00	52,195.68	447.97%
3020.3 · MISC. Tax		107,861.91	85,000.00	22,861.91	126.9%
3020.4 · Sales Tax		377,311.47	869,000.00	-491,688.53	43.42%
Total 3020 · Local taxes		552,369.06	2,287,735.00	-1,735,365.94	24.15%
3014 · Sales Service, Contracts					
3014.1 · Arches National Park	Does not include current CA deployment.	1,500.00	1,500.00	0.00	100.0%
3014.3 · San Juan County		46,000.00	46,000.00	0.00	100.0%
3014.4 · State of Utah (Wildland)		875,653.69	276,000.00	599,653.69	317.27%
3014.5 · Miscellaneous	Majority is billing to Rim to Rim for WRI fuels mitigation outside of CWDG Grant.	1,257.22	100.00	1,157.22	1,257.22%
3014.6 · Fee Schedule Billed					
3014.62 · Other Fee Schedule Billing		0.00	2,500.00	-2,500.00	0.0%
3014.61 · Inspections		101,455.68	50,000.00	51,455.68	202.91%
Total 3014.6 · Fee Schedule Billed		101,455.68	52,500.00	48,955.68	193.25%
Total 3014 · Sales Service, Contracts		1,025,866.59	376,100.00	649,766.59	272.76%
3011 RENT & MISC					
3011.1 · Apt 1		0.00	2,400.00	-2,400.00	0.0%
3011.2 · Apt 2		0.00	2,400.00	-2,400.00	0.0%
3011.3 · Station 2 Lot Rent		600.00	0.00	600.00	100.0%
Total 3011 RENT & MISC		600.00	4,800.00	-4,200.00	12.5%
3060 · INTEREST		43,962.45	45,000.00	-1,037.55	97.69%
Total Income		1,810,953.78	2,964,160.00	-1,153,206.22	61.1%
Gross Profit		1,810,953.78	2,964,160.00	-1,153,206.22	61.1%
Expense					
440 · Cont. to Other Gvts.		1,018.00	1,600.00	-582.00	63.63%
410 · Bad Debt		0.00	500.00	-500.00	0.0%
411 · PAYROLL EXPENSES/SALARIES					
Total 411 · PAYROLL EXPENSES/SALARIES		988,481.83	1,246,944.17	-258,462.34	79.27%
413 · EMPLOYEE BENEFITS		412,377.33	685,000.00	-272,622.67	60.2%
414 · Nonwage Compensation / Mbr Bfts					
414.6 · Miscellaneous Member Benefits		0.00	550.00	-550.00	0.0%
414.5 · T-Shirts, Hats, Patches, Coin		6,112.00	7,000.00	-888.00	87.31%

MOAB VALLEY FIRE PROTECTION DISTRICT

Profit & Loss Budget vs. Actual

January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
414.4 · Member Pay	9,119.60	67,100.00	-57,980.40	13.59%
414.3 · Member Events & Benefits	6,695.37	40,700.00	-34,004.63	16.45%
414.2 · Uniforms	3,158.63	20,000.00	-16,841.37	15.79%
Total 414 · Nonwage Compensation / Mbr Bfts	25,085.60	135,350.00	-110,264.40	18.53%
415 · Professional & Technical Svc				
415.1 · Accounting	0.00	500.00	-500.00	0.0%
415.2 · Audit	6,400.00	6,400.00	0.00	100.0%
415.3 · Other Professional Services	7,543.15	11,000.00	-3,456.85	68.57%
Total 415 · Professional & Technical Svc	13,943.15	17,900.00	-3,956.85	77.9%
421 · Dues and Subscriptions	14,865.81	22,000.00	-7,134.19	67.57%
422 · Advertising and Public Notices	1,449.24	2,200.00	-750.76	65.88%
423 · Travel - Education & Training				
423.1 · Education	11,948.69	27,500.00	-15,551.31	43.45%
423.2 · Fire Prevention	7,384.11	6,000.00	1,384.11	123.07%
423.3 · Fire Convention	0.00	2,200.00	-2,200.00	0.0%
423.4 · Specialty Rescue	37,085.01	80,000.00	-42,914.99	46.36%
423.5 · Travel	7,600.12	22,000.00	-14,399.88	34.55%
423.6 · Wildland Travel	39,526.63	16,500.00	23,026.63	239.56%
423.7 · Wildland Reimbursement	40,151.85	0.00	40,151.85	100.0%
Total 423 · Travel - Education & Training	143,696.41	154,200.00	-10,503.59	93.19%
424 · Office Expense	33,440.34	29,700.00	3,740.34	112.59%
425 · Equip & Trk Mant - Oper Supplies				
425.1 · Motor Fuels	42,728.25	44,000.00	-1,271.75	97.11%
425.2 · Auto & Truck Repairs & Maint	62,911.80	84,085.62	-21,173.82	74.82%
425.3 · Wildland Supplies	8,595.91	11,000.00	-2,404.09	78.15%
425.4 · PPE	44,723.42	55,000.00	-10,276.58	81.32%
Total 425 · Equip & Trk Mant - Oper Supplies	158,959.38	194,085.62	-35,126.24	81.9%
426 · Building Repair & Maintenance	19,467.39	13,200.00	6,267.39	147.48%
427 · UTILITIES	23,708.80	40,480.00	-16,771.20	58.57%
451 · INSURANCE	57,019.15	62,700.00	-5,680.85	90.94%
461 · Small Tools & Minor Equipment				
461.5 · Misc. Tools & Equipment	1,211.62	550.00	661.62	220.3%
461.4 · Radios	44,054.24	18,000.00	26,054.24	244.75%
461.3 · Equipment R&M	17,046.24	12,000.00	5,046.24	142.05%
461.2 · Shop Tools & Equipment	9,252.41	10,000.00	-747.59	92.52%
461.1 · Appliances & Tools for Engines	18,377.90	12,100.00	6,277.90	151.88%
461.6 · Fuels Mitigation	15,526.27	53,525.00	-37,998.73	29.01%
Total 461 · Small Tools & Minor Equipment	105,468.68	106,175.00	-706.32	99.34%
472 · Infrastructure (Station 1 Bldg)	25,000.00	25,000.00	0.00	100.0%
473 · Machinery and Equipment				
473.7 · BME Engine	36,107.19	36,107.18	0.01	100.0%
473.5 · CIB Pumper Engine	18,000.00	18,000.00	0.00	100.0%

Largest expenses:
edispatches \$2100
ESO \$4202.65
Lexipol \$6022.13

Primarily REMs team.
REMS trailer removed
and reflected in Cap
Equip line item

In step with increased
WL income

Non-MVF
personnel
on incidents
we billed for

Larger expenses:
office furniture
lap tops

Largest expense:
5 sets turn out gear

Largest expense: Sta 2
renovations

Majority paid for year

Larger expenses:
auger rental for sign
installation, lockers
and benches
\$15,048 for annual inspection
service for equipment

Hose, hose packs, supplies
for multiple engines

MOAB VALLEY FIRE PROTECTION DISTRICT

Profit & Loss Budget vs. Actual

January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
473.6 · CIB Pumper Engine Reserve Acct	3,262.00	3,262.00	0.00	100.0%
Total 473 · Machinery and Equipment	57,369.19	57,369.18	0.01	100.0%
474 · CAPITAL EQUIPMENT				
474.1 · Capital Equipment-General	196,684.86	140,000.00	56,684.86	140.49%
474.2 · Fuels Mitigation	0.00	6,000.00	-6,000.00	0.0%
Total 474 · CAPITAL EQUIPMENT	196,684.86	146,000.00	50,684.86	134.72%
Total Expense	2,278,035.16	2,940,403.97	-662,368.81	77.47%
Net Ordinary Income	-467,081.38	23,756.03	-490,837.41	-1,966.16%
Other Income/Expense				
Other Income				
611 · . Sale of Asset	13,500.00	0.00	13,500.00	100.0%
Total Other Income	13,500.00	0.00	13,500.00	100.0%
Other Expense				
700 · Other Expenses	138.64	200.00	-61.36	69.32%
701 · Interest Expense	23,461.01	23,556.03	-95.02	99.6%
Total Other Expense	23,599.65	23,756.03	-156.38	99.34%
Net Other Income	-10,099.65	-23,756.03	13,656.38	42.51%
Net Income	-477,181.03	0.00	-477,181.03	100.0%

\$70,433.12 for UTV
\$32,000 for Chipper
\$9,700 for R&M diagnostic
tool/subscription
Grants will add \$34,337 in
available funds.

Sale of E2

1:48 PM

10/14/26

Accrual Basis

LBA OF MOAB VALLEY FIRE PROTECTION DISTRICT

Balance Sheet

As of October 14, 2026

	Oct 14, 26
ASSETS	
Current Assets	
Checking/Savings	
104 · MACU Checking Acct.	
104.1 · MACU Operating	49,084.78
104.2 · MACU Reserve	3,262.00
104 · MACU Checking Acct. - Other	-42,505.76
Total 104 · MACU Checking Acct.	9,841.02
105 · MACU Savings Acct.	1.00
Total Checking/Savings	9,842.02
Total Current Assets	9,842.02
TOTAL ASSETS	9,842.02
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	6,580.02
Net Income	3,262.00
Total Equity	9,842.02
TOTAL LIABILITIES & EQUITY	9,842.02

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

Income	
Balance Forward	792,696.00

Total Income	792,696.00
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Expense	
Rescue Body	27,475.08
Eco Caf 30 Gal Skid Unit-Rescue Truck	9,139.05
Ford F-550 Rescue Truck	83,076.00
Rescue Truck - Lighting	12,926.00

Total Expense	132,616.13
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Net Income	660,079.87
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Fraud Risk Assessment

Continued

*Total Points Earned: 305/395 *Risk Level: Very Low Low Moderate High Very High
 > 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	<u>200</u>	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	<u>5</u>	5
b. Procurement?	<u>5</u>	5
c. Ethical behavior?	<u>5</u>	5
d. Reporting fraud and abuse?	<u>5</u>	5
e. Travel?	<u>5</u>	5
f. Credit/Purchasing cards (where applicable)?	<u>5</u>	5
g. Personal use of entity assets?	<u>5</u>	5
h. IT and computer security?	<u>5</u>	5
i. Cash receipting and deposits?	<u>5</u>	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?		20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	<u>20</u>	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?		20
7. Does the entity have or promote a fraud hotline?	<u>20</u>	20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?	<u>20</u>	20

*Entity Name: Moab Valley Fire Protection District

*Completed for Fiscal Year Ending: 2026 *Completion Date: _____

*CAO Name: TJ Brewer *CFO Name: James McGinn

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

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

* MC = Mitigating Control

Moab Valley Fire Protection District

POLICY: COMPENSATION IN LIEU OF EMPLOYER-SPONSORED HEALTH INSURANCE

Effective Date:

Adopted By: MVFPD Board of Commissioners

1. PURPOSE

The purpose of this policy is to establish a uniform and equitable process under which eligible employees who decline Moab Valley Fire Protection District's (MVFPD) employer-sponsored health insurance coverage may receive compensation in lieu of that coverage, subject to applicable federal and state laws, Department policies, and budgetary appropriations.

This policy is intended to provide employees with an alternative benefit when they have qualifying health insurance coverage available through another source while maintaining appropriate controls over MVFPD's employee benefits program.

2. SCOPE

This policy applies to regular three-quarter and full-time employees of MVFPD who are eligible to participate in the Department's employer-sponsored health insurance program.

Temporary, seasonal, part-time (less than three-quarter), volunteer, elected, or other employees shall not be eligible unless specifically authorized by the Governing Board.

3. DEFINITIONS

A. Employer-Sponsored Health Insurance:

The group medical insurance plan offered by MVFPD to eligible employees.

B. Compensation in Lieu of Health Insurance:

A payment made by MVFPD to an eligible employee who declines enrollment in the Department's employer-sponsored health insurance plan and satisfies the requirements of this policy.

C. Eligible Employee:

A regular employee who meets the Department's eligibility requirements for participation in the health insurance program.

D. Qualifying Other Coverage:

Health insurance coverage available to an employee through another source, such as a spouse's employer-sponsored plan, another employer, Medicare, Medicaid, or another qualifying health plan, as determined by the Department and applicable law.

4. ELIGIBILITY

An employee may elect compensation in lieu of MVFPD-sponsored health insurance if all of the following conditions are met:

1. The employee is eligible for the Department's health insurance program.
2. The employee voluntarily declines the Department's health insurance coverage.
3. The employee provides any required certification that the employee and, if applicable, the employee's dependents have other qualifying health coverage.
4. The employee completes the required waiver and election forms.
5. The election is made within the enrollment period established by the Department.
6. The election complies with applicable federal and state law and the terms of MVFPD's benefit plans.

MVFPD may require reasonable documentation confirming eligibility for the benefit.

5. AMOUNT OF COMPENSATION

An eligible employee who declines MVFPD-sponsored health insurance may receive compensation in the amount established annually as part of the Department's compensation plan.

The current amount shall be:

\$4200.00 per year.

The amount may vary based on the employee's position, employment status, coverage tier, or other factors established, provided that such differences are administered consistently and in accordance with applicable law.

No employee shall receive compensation in lieu of health insurance unless the employee has completed the required election and waiver process.

6. EFFECTIVE DATE OF ELECTION

An election to receive compensation in lieu of health insurance shall become effective on the first day of the applicable benefit period following completion and approval of all required documentation, unless otherwise permitted by the Department's benefit plan or applicable law.

An employee who enrolls in the MVFPD health insurance plan shall cease receiving compensation in lieu of coverage effective on the date MVFPD health insurance coverage becomes effective.

7. MID-YEAR CHANGES

Once an employee elects compensation in lieu of health insurance, the employee generally may not change the election during the plan year unless a change is permitted by applicable law, the Department's benefit plan, or a qualifying life event.

Examples of qualifying events may include:

- Loss of other health insurance coverage;
- Marriage or divorce;
- Birth or adoption of a child;
- Death of a spouse or dependent;
- A change in employment status affecting eligibility for other coverage; or
- Other events recognized under applicable law.

Employees requesting a mid-year change must notify the MVFPD Administrator within the period established and provide any documentation required to substantiate the qualifying event.

8. EMPLOYEE CERTIFICATION

An employee receiving compensation under this policy shall certify that the employee has other health coverage and understands that MVFPD-sponsored health insurance coverage has been declined.

The employee is responsible for ensuring that any information provided to MVFPD is accurate and complete.

An employee who knowingly provides false information may be subject to repayment of improperly received compensation and disciplinary action, up to and including termination of employment, consistent with MVFPD policy and applicable law.

9. TAX TREATMENT

Unless otherwise provided by applicable law, compensation paid under this policy shall be treated as taxable wages and shall be subject to applicable payroll withholding and reporting requirements.

MVFPD makes no representation that payments made under this policy will be tax-free to an employee.

Employees are encouraged to consult their own tax advisor regarding the individual tax consequences of receiving compensation in lieu of health insurance.

10. NO GUARANTEE OF FUTURE BENEFIT

Compensation provided under this policy is not a vested entitlement unless otherwise required by law, contract, or an applicable employment agreement.

MVFPD may modify, suspend, or discontinue the compensation amount or program prospectively, subject to applicable law and any contractual obligations.

Changes shall be communicated to affected employees in a reasonable manner.

11. COMPLIANCE WITH FEDERAL AND STATE LAW

This policy shall be administered in accordance with all applicable federal and state laws and regulations, including laws governing employer-sponsored health plans, employee benefits, taxation, and health coverage.

If any provision of this policy conflicts with applicable law or the terms of the MVFPD health plan, the applicable law or controlling plan document shall govern.

The Department reserves the right to amend this policy as necessary to maintain legal and regulatory compliance.

12. ADMINISTRATION

The Department Administrator shall be responsible for administering this policy, maintaining appropriate records, and processing employee elections.

MVFPD shall have authority to establish reasonable administrative procedures necessary to implement this policy.

13. FUNDING AND BUDGET

All compensation paid under this policy shall be subject to annual budget approval and appropriation by the Board of Commissioners.

Nothing in this policy shall obligate MVFPD to make payments in excess of amounts authorized by the adopted budget.

14. EMPLOYEE ACKNOWLEDGMENT

Employees electing compensation in lieu of MVFPD-sponsored health insurance shall sign an acknowledgment confirming that they:

1. Have been offered the opportunity to participate in MVFPD's health insurance plan;
2. Have voluntarily declined such coverage;
3. Understand the consequences of declining MVFPD-sponsored coverage;
4. Understand that compensation paid under this policy may be taxable;

5. Understand that they are responsible for maintaining their own health insurance coverage; and
6. Understand that MVFPD is not responsible for any loss of other coverage resulting from the employee's election.

15. SEVERABILITY

If any provision of this policy is determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect to the extent permitted by law.

16. APPROVAL

Adopted by the Board of Commissioners of MVFPD on _____, 20.

Archie Walker, Board Chair

Catherine Bonde, Clerk

Date

WORKING DRAFT BUDGET

Ordinary Income/Expense

Income

3018 · Operating Grants

3018.4 · CWDG Grant	247,525.00	312,093.69	140,344.28
3018.5 · PPM Wildfire Grant	0.00	37,200.00	37,200.00
3018.2 · UT Fire Dept. Assistance Grant	0.00	9,411.40	9,411.40
3018.1 · Misc Grants	3,000.00	3,000.00	1,000.00
Total 3018 · Operating Grants	250,525.00	361,705.09	187,955.68
3017 · Donations	0.00	0.00	200.00

3020 · Local taxes

3020.1 · General	1,318,735.00	1,452,551.00	77,218.07
3020.2 · Delinquent Tax	15,000.00	70,000.00	68,624.49
3020.3 · MISC. Tax	85,000.00	133,000.00	111,602.89
3020.4 · Sales Tax	869,000.00	869,000.00	472,567.52
Total 3020 · Local taxes	2,287,735.00	2,524,551.00	730,012.97

3014 · Sales Service, Contracts

3014.1 · Arches National Park	1,500.00	1,500.00	1,500.00
3014.3 · San Juan County	46,000.00	46,000.00	46,000.00
3014.4 · State of Utah (Wildland)	276,000.00	975,653.69	875,653.69
3014.5 · Miscellaneous	100.00	1,300.00	1,257.22
3014.6 · Fee Schedule Billed			
3014.62 · Other Fee Schedule Billing	2,500.00	2,500.00	0.00
3014.61 · Inspections	50,000.00	105,000.00	101,455.68
Total 3014.6 · Fee Schedule Billed	52,500.00	107,500.00	101,455.68
Total 3014 · Sales Service, Contracts	376,100.00	1,131,953.69	1,025,866.59

3011 RENT & MISC

3011.1 · Apt 1	2,400.00	0.00	0.00
3011.2 · Apt 2	2,400.00	0.00	0.00
3011.3 · Space Rent	0.00	600.00	600.00
3011.4 · Thompson Station Rent		1,500.00	0.00
Total 3011 RENT & MISC	4,800.00	2,100.00	600.00

3060 · INTEREST

611 · Sale of Asset	0.00	13,500.00	13,500.00
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Total Income

2,964,160.00	4,083,809.78	1,998,996.64
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Gross Profit

2,964,160.00	4,083,809.78	1,998,996.64
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Expense

440 · Cont. to Other Gvts.	1,600.00	1,344.80	1,018.00
410 · Bad Debt	500.00	500.00	0.00
411 · PAYROLL EXPENSES/SALARIES			

Certified Rate

Total of \$104K owed

Based on 2025 actual

\$100K for Oct CA Deployment
Includes billing to R2R for WRI Fuels Work

Total 411 · PAYROLL EXPENSES/SALARIES	1,246,944.17	1,345,187.23	985,828.48
413 · EMPLOYEE BENEFITS	685,000.00	600,000.00	411,694.03
414 · Nonwage Compensation / Mbr Bfts			
414.6 · Miscellaneous Member Benefits	550.00	550.00	0.00
414.5 · T-Shirts, Hats, Patches, Coin	7,000.00	11,000.00	6,112.00
414.4 · Member Pay	67,100.00	67,100.00	9,119.60
414.3 · Member Events & Benefits	40,700.00	40,700.00	6,536.24
414.2 · Uniforms	20,000.00	20,000.00	2,983.92
Total 414 · Nonwage Compensation / Mbr Bfts	135,350.00	139,350.00	24,751.76
415 · Professional & Technical Svc			
415.1 · Accounting	500.00	0.00	0.00
415.2 · Audit	6,400.00	6,400.00	6,400.00
415.3 · Other Professional Services	11,000.00	11,000.00	7,543.15
Total 415 · Professional & Technical Svc	17,900.00	17,400.00	13,943.15
421 · Dues and Subscriptions	22,000.00	22,000.00	14,865.81
422 · Advertising and Public Notices	2,200.00	2,500.00	1,449.24
423 · Travel - Education & Training			
423.1 · Education	27,500.00	27,500.00	11,829.91
423.2 · Fire Prevention	6,000.00	13,200.00	7,384.11
423.3 · Fire Convention	2,200.00	0.00	0.00
423.4 · Specialty Rescue	80,000.00	57,324.00	37,004.88
423.5 · Travel	22,000.00	22,000.00	7,248.28
423.6 · Wildland Travel	16,500.00	56,000.00	39,364.39
423.7 · Wildland Reimbursement		40,151.85	40,151.85
Total 423 · Travel - Education & Training	154,200.00	216,175.85	142,983.42
424 · Office Expense	29,700.00	40,000.00	33,319.33
425 · Equip & Trk Mant - Oper Supplies			
425.1 · Motor Fuels	44,000.00	56,000.00	42,728.25
425.2 · Auto & Truck Repairs & Maint	84,085.62	84,085.62	60,988.07
425.3 · Wildland Supplies	11,000.00	12,631.01	8,378.21
425.4 · PPE	55,000.00	58,443.39	44,723.42
Total 425 · Equip & Trk Mant - Oper Supplies	194,085.62	211,160.02	156,817.95
426 · Building Repair & Maintenance	13,200.00	25,000.00	18,347.47
427 · UTILITIES	40,480.00	40,480.00	21,970.88
451 · INSURANCE	62,700.00	70,000.00	52,128.01
461 · Small Tools & Minor Equipment			
461.5 · Misc. Tools & Equipment	550.00	1,500.00	1,211.62
461.4 · Radios	18,000.00	50,000.00	42,824.37
461.3 · Equipment R&M	12,000.00	20,000.00	17,046.24
461.2 · Shop Tools & Equipment	10,000.00	11,000.00	9,086.43
461.1 · Appliances & Tools for Engines	12,100.00	29,681.68	18,377.90

Added Grant Funds for Fire Danger Signs
(Funds from Archie & Charlie already credited)

Moved REMS trailer & funds to Capital

Added CA deployment

Added 1631.01 for WL Supplies Grant
Added 3443.39 from WL PPE Grant

Airbags

461.6 · Fuels Mitigation	53,525.00	37,500.00	15,526.27
Total 461 · Small Tools & Minor Equipment	106,175.00	149,681.68	104,072.83
472 · Infrastructure (Station 1 Bldg)	25,000.00	25,000.00	25,000.00
473 · Machinery and Equipment			
473.7 · BME Engine	36,107.18	36,107.19	36,107.19
473.5 · CIB Pumper Engine	18,000.00	18,000.00	18,000.00
473.6 · CIB Pumper Engine Reserve Acct	3,262.00	3,262.00	3,262.00
Total 473 · Machinery and Equipment	57,369.18	57,369.19	57,369.19
474 · CAPITAL EQUIPMENT			
474.1 · Capital Equipment-General	140,000.00	197,000.00	196,684.86
474.2 · Fuels Mitigation	6,000.00	0.00	0.00
Total 474 · CAPITAL EQUIPMENT	146,000.00	197,000.00	196,684.86
Total Expense	2,940,403.97	3,160,148.77	2,262,244.41
Net Ordinary Income	23,756.03	923,661.01	-263,247.77
Other Income/Expense			
Other Expense			
700 · Other Expenses	200.00	200.00	138.64
701 · Interest Expense	23,556.03	23,461.01	23,461.01
Transfer to Capital Projects Budget		900,000.00	
Transfer to Fund Balance			
Total Other Expense	23,756.03	923,661.01	23,599.65
Net Other Income	-23,756.03	-923,661.01	-23,599.65
Net Income	0.00	0.00	-286,847.42

Added \$34,337 for chipper & pumpkin grants, moved RMS trailer & funds here

WORKING DRAFT BUDGET

Ordinary Income/Expense

Income

3018 · Operating Grants

3018.4 · CWDG Grant 371,719.47 247,525.00 140,344.28

3018.5 · PPM Wildfire Grant 0.00 37,200.00

3018.6 · DOI Grant 51,362.25

3018.2 · UT Fire Dept. Assistance Grant 0.00 9,411.40

3018.1 · Misc Grants 3,000.00 3,000.00 1,000.00

Total 3018 · Operating Grants 426,081.72 250,525.00 187,955.68

3017 · Donations 0.00 200.00

3020 · Local taxes

3020.1 · General 1,509,551.00 1,318,735.00 77,218.07

3020.2 · Delinquent Tax 15,000.00 15,000.00 68,624.49

3020.3 · MISC. Tax 134,000.00 85,000.00 111,602.89

3020.4 · Sales Tax 1,300,000.00 869,000.00 472,567.52

Total 3020 · Local taxes 2,958,551.00 2,287,735.00 730,012.97

3014 · Sales Service, Contracts

3014.1 · Arches National Park 1,500.00 1,500.00 1,500.00

3014.3 · San Juan County 46,000.00 46,000.00 46,000.00

3014.4 · State of Utah (Wildland) 310,000.00 276,000.00 875,653.69

3014.5 · Miscellaneous 100.00 100.00 1,257.22

3014.6 · Fee Schedule Billed

3014.62 · Other Fee Schedule Billing 2,500.00 2,500.00 0.00

3014.61 · Inspections 50,000.00 50,000.00 101,455.68

Total 3014.6 · Fee Schedule Billed 52,500.00 52,500.00 101,455.68

Total 3014 · Sales Service, Contracts 410,100.00 376,100.00 1,025,866.59

3011 RENT & MISC

3011.1 · Apt 1 0.00 2,400.00 0.00

3011.2 · Apt 2 0.00 2,400.00 0.00

3011.3 · Space Rent 0.00 0.00 600.00

3011.4 · Thompson Station Rent 1,500.00

Total 3011 RENT & MISC 1,500.00 4,800.00 600.00

3060 · INTEREST 50,000.00 45,000.00 43,962.45

611 · Sale of Asset 0.00 0.00 13,500.00

Total Income 3,846,232.72 2,964,160.00 2,002,097.69

Gross Profit 3,846,232.72 2,964,160.00 2,002,097.69

Expense

440 · Cont. to Other Govts. 1,344.80 1,600.00 1,018.00

410 · Bad Debt 500.00 500.00 0.00

411 · PAYROLL EXPENSES/SALARIES

Total 411 · PAYROLL EXPENSES/SALARIES 1,551,858.52 1,246,944.17 985,828.48

413 · EMPLOYEE BENEFITS 700,000.00 685,000.00 411,694.03

Grant for 2 slip in units

Certified Rate + San Juan Annexation

3 reg. rolls, 2 tenders, 3 dispatch

3.7% COLA

414 · Nonwage Compensation / Mbr Bfts			
414.6 · Miscellaneous Member Benefits	550.00	550.00	0.00
414.5 · T-Shirts, Hats, Patches, Coin	12,000.00	7,000.00	6,112.00
414.4 · Member Pay	75,000.00	67,100.00	9,119.60
414.3 · Member Events & Benefits	40,700.00	40,700.00	6,536.24
414.2 · Uniforms	20,000.00	20,000.00	2,983.92
414.7 · Firefighter Wellness	40,000.00		
Total 414 · Nonwage Compensation / Mbr Bfts	188,250.00	135,350.00	24,751.76
415 · Professional & Technical Svc			
415.1 · Accounting	0.00	500.00	0.00
415.2 · Audit	6,800.00	6,400.00	6,400.00
415.3 · Other Professional Services	60,000.00	11,000.00	7,543.15
415.4 · IT Services	30,000.00		
Total 415 · Professional & Technical Svc	96,800.00	17,900.00	13,943.15
421 · Dues and Subscriptions	30,000.00	22,000.00	14,865.81
422 · Advertising and Public Notices	3,000.00	2,200.00	1,449.24
423 · Travel - Education & Training			
423.1 · Education	27,500.00	27,500.00	11,948.69
423.2 · Fire Prevention	6,500.00	6,000.00	7,384.11
423.3 · Fire Convention	2,500.00	2,200.00	0.00
423.4 · Specialty Rescue	80,000.00	80,000.00	37,085.01
423.5 · Travel	20,000.00	22,000.00	7,600.12
423.6 · Wildland Travel	17,200.00	16,500.00	39,526.63
423.7 · Wildland Reimbursement			40,151.85
Total 423 · Travel - Education & Training	153,700.00	154,200.00	143,696.41
424 · Office Expense	36,000.00	29,700.00	33,542.83
425 · Equip & Trk Mant - Oper Supplies			
425.1 · Motor Fuels	48,000.00	44,000.00	42,728.25
425.2 · Auto & Truck Repairs & Maint	90,000.00	84,085.62	62,911.80
425.3 · Wildland Supplies	11,550.00	11,000.00	8,595.91
425.4 · PPE	70,000.00	55,000.00	44,723.42
Total 425 · Equip & Trk Mant - Oper Supplies	219,550.00	194,085.62	158,959.38
426 · Building Repair & Maintenance	25,000.00	13,200.00	18,467.39
427 · UTILITIES	42,000.00	40,480.00	23,708.80
451 · INSURANCE	72,000.00	62,700.00	57,019.15
461 · Small Tools & Minor Equipment			
461.5 · Misc. Tools & Equipment	5,000.00	550.00	1,211.62
461.4 · Radios	55,759.16	18,000.00	44,054.24
461.3 · Equipment R&M	21,000.00	12,000.00	17,046.24
461.2 · Shop Tools & Equipment	11,000.00	10,000.00	9,252.41
461.1 · Appliances & Tools for Engines	45,000.00	12,100.00	18,377.90
461.6 · Fuels Mitigation	81,117.78	53,525.00	15,526.57
Total 461 · Small Tools & Minor Equipment	218,876.94	106,175.00	105,468.98
472 · Infrastructure (Station 1 Bldg)	25,000.00	25,000.00	25,000.00

Station Study

New Reporting Software

8K force entry prop

10K for WL, 23500 for 5 sets TO, 27500 for 5 MSA packs, 2200 for orange helmets

15K for new type 6 + 9K for BKR handheld +4400 for starlink (1 more) +3400 for headsets

3700 for Old Tender 1, 25K for type 6

473 · Machinery and Equipment			
473.7 · BME Engine	37,883.65	36,107.18	36,107.19
473.5 · CIB Pumper Engine	18,000.00	18,000.00	18,000.00
473.6 · CIB Pumper Engine Reserve Acct	3,262.00	3,262.00	3,262.00
Total 473 · Machinery and Equipment	59,145.65	57,369.18	57,369.19
474 · CAPITAL EQUIPMENT			
474.1 · Capital Equipment-General	201,362.25	140,000.00	196,684.86
474.2 · Fuels Mitigation	0.00	6,000.00	0.00
Total 474 · CAPITAL EQUIPMENT	201,362.25	146,000.00	196,684.86
Total Expense	3,624,388.16	2,940,403.97	2,273,467.46
Net Ordinary Income	221,844.56	23,756.03	-271,369.77
Other Income/Expense			
Other Expense			
700 · Other Expenses	250.00	200.00	138.64
701 · Interest Expense	21,594.56	23,556.03	23,461.01
Transfer to Capital Projects Budget	200,000.00		
Transfer to Fund Balance			
Total Other Expense	221,844.56	23,756.03	23,599.65
Net Other Income	-221,844.56	-23,756.03	-23,599.65
Net Income	0.00	0.00	-294,969.42

Added Grant for slip in units

Moab Valley Fire Protection District
Capital Projects Budgets
2026 Approved & Proposed Amended, 2027 Proposed

	<u>2026 Approved</u>	<u>2026 Amended</u>	<u>2027 Proposed</u>
Income			
Balance Forward	792,696.00	792,696.00	1,060,079.87
Transfer from General Budget		900,000.00	200,000.00
Total Income	<u>792,696.00</u>	<u>1,692,696.00</u>	<u>1,260,079.87</u>
Expense			
2026 F550 Rescue Truck		83,076.00	
Rescue Truck - Body		27,475.08	
Rescue Truck - Eco Caf 30 Gal Skid Unit		9,139.05	
Rescue Truck - Lighting		12,926.00	
Ladder Truck - Down Payment		200,000.00	
3 Trucks - See Details on Right		300,000.00	
			F550 to replace E261, F350 for Fire Marshall F350 to replace BC61 Includes lights, radios, etc
Ladder Truck - Payment Due			300,000.00
BFX Type 6 Engine			290,184.20
Capital Equipment & Projects	792,696.00	1,060,079.87	669,895.67
Total Expense	<u>792,696.00</u>	<u>1,692,696.00</u>	<u>1,260,079.87</u>
Net Income	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>