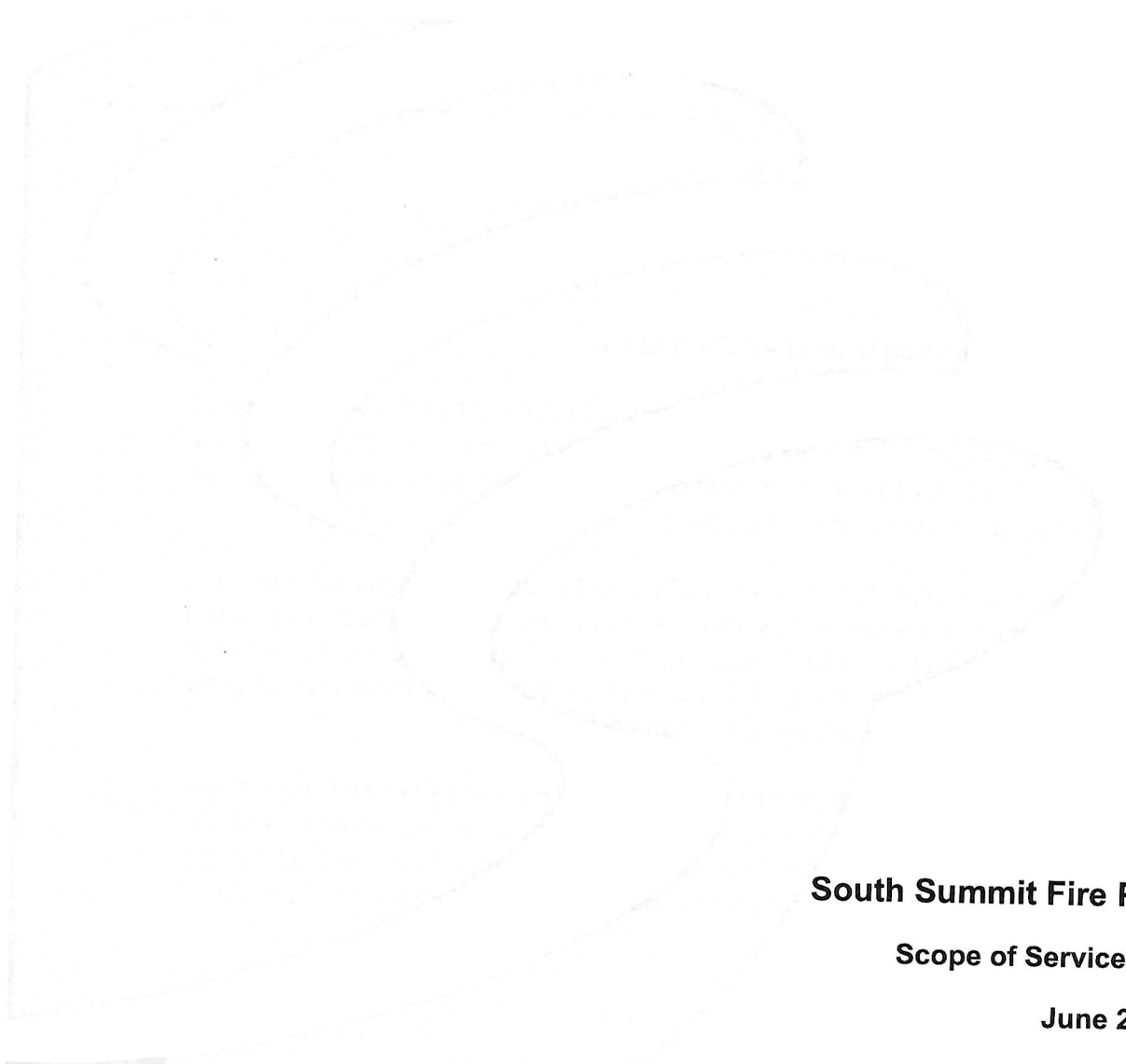




South Summit Fire Protection District

Scope of Services – IFFP & IFA

June 2026



CapEx Planning LLC





June 24, 2026

RE: South Summit Fire Protection District – IFFP and IFA

On behalf of Crews Municipal Advisors and CapEx Planning LLC the ("Team"), we are pleased to submit our scope of work to South Summit Fire Protection District (the "District"). Our Team is prepared to partner with the District's staff, and other consultants to help update their Impact Fee Facilities Plan ("IFFP") and Impact Fee Analysis ("IFA").

The District last updated their impact fee studies in 2018, and since the changes in growth and inflation, particularly after covid, we believe this would be an important time for the District to start preparing to update their impact fees. Our Team's expertise with impact fees, rate studies, cost of service analysis, and knowledge of the District's financial obligations makes us uniquely qualified to deliver a comprehensive, defensible IFFP and IFA.

This proposal is limited to the preparation of the Impact Fee Facilities Plan and Impact Fee Analysis. The services described herein are not intended to include municipal advisory services. If the District elects to retain Crews Municipal Advisors and CapEx Planning LLC for the preparation of the IFFP and IFA, we will supply a draft services contract for your consideration.

Sincerely,

Marcus Keller
Crews Municipal Advisors

Marcus Keller

Matt Millis
CapEx Planning LLC

Matt Millis



1. Firm and Personnel Background

Business Organization

Crews Municipal Advisors is a public finance firm headquartered in Little Rock, Arkansas with an office in Salt Lake District, Utah, and nationally. The firm specializes in municipal finance, capital planning, debt financing, and financial analysis for all types of local governments. CapEx Planning LLC is a specialized consulting firm focused on rate analysis, cost of service studies, impact fee analyses, and financial planning for local governments in Utah and Idaho.

Together, our firms bring complementary expertise that ensures the District receives comprehensive financial analysis. This partnership approach has successfully served numerous local governments throughout Utah, delivering quality information that is technically sound, defensible, and implementable.

Lead Professional Personnel

The following professionals will be assigned to the IFFP and IFA for the District:

Marcus Keller, Managing Director - Crews Municipal Advisors

Role: IFFP and IFA Lead

Contact: 385.630.6454 | mkeller@crewsfs.com

Marcus Keller started his career in public finance after earning a Bachelor's Degree in Finance from Brigham Young University - Idaho in 2014. In 2021 Mr. Keller received his MBA from the University of Utah and joined Crews & Associates in 2023, bringing with him 10 years of experience in municipal finance. Marcus will lead the financial planning components of this project, focusing on growth projections, financing modeling and long-term capital financing analysis. His expertise includes debt structuring, financial modeling, and capital improvement planning for special districts.

Matt Millis, Principal - CapEx Planning LLC

Role: IFFP and IFA technical support

Contact: 801.935.0337 | matthew.millis74@gmail.com

Over Matt's 25 years as a financial rates and charges consultant he has worked with numerous cities and districts calculating impact fees for water, wastewater, stormwater, fire, public safety and secondary water systems. Currently serving as the Enterprise Revenue Manager for Boise Public Works, Matt sees issues directly from the government entity's perspective, enhancing the quality and implementation of consulting studies and analysis. In this position he has the opportunity to work through highly detailed scenarios concerning customers, classes, cost sharing, and policy.



2. Scope of Services

Phase 1 – Project Initiation

Kickoff meeting; review existing 2018 IFFP and IFA; prepare data request, coordinate with District staff, legal counsel, Summit County and municipalities, and establish schedule milestones.

Phase 2 – Impact Fee Facilities Plan (IFFP)

Inventory existing facilities and apparatus; evaluate existing and proposed levels of service; prepare growth projections; analyze calls for service; identify excess capacity; evaluate future stations, land, apparatus and capital facilities; identify means of meeting growth; evaluate funding sources including grants, bonds and impact fees; prepare draft and final IFFP; present findings to the District.

Phase 3 – Impact Fee Analysis (IFA)

Calculate existing capacity and demand units; allocate facility and apparatus costs; prepare buy in calculations; evaluate financing costs, credits, grants, impact fee balances and developer contributions; calculate maximum defensible impact fees; prepare fee schedule; prepare draft and final IFA, and present findings to the District.

Phase 4 – Adoption Assistance

Support public hearings; coordinate with legal counsel; respond to comments; revise documents; assist with impact fee enactment and implementation.



3. Executive Summary Scope of Services

Phase 1 – Impact Fee Facilities Plan

- Review existing facilities and capital assets
- Establish existing and proposed levels of service
- Forecast residential and nonresidential growth
- Evaluate future capital facilities and apparatus
- Identify excess capacity and growth-related improvements
- Evaluate funding sources

Phase 2 – Impact Fee Analysis

- Calculate growth related demand
- Allocate eligible costs to new development
- Calculate buy in costs and credits
- Evaluate financing costs and offsets
- Prepare maximum impact fee calculations
- Develop recommended fee schedule
- Prepare draft and final IFA and adoption support



4. Fee Schedule*

Service	Estimated Fee
IFFP	\$10,000
IFA	\$7,500
Total	\$17,500

Fee Components Include:

- Professional services (analysis, modeling, report preparation)
- All meetings (kickoff, progress updates, work sessions, board presentations)
- Travel expenses (mileage, meals if applicable)
- Materials and supplies
- Presentation materials
- Electronic and printed deliverables

*Our fee will included as part of the total impact fee charged

Terms and Conditions

- No additional charges will be invoiced unless additional services are explicitly requested and approved by the District
- Payment terms: Monthly progress billings or milestone-based billing as preferred by the District
- All non-proprietary work product and deliverables become the property of the District upon completion
- Models built in excel and other dynamic programs will be considered proprietary with information shared as PDF files to the District.



IMPACT FEE FACILITIES PLAN AND IMPACT FEE ANALYSIS AGREEMENT

THIS IMPACT FEE FACILITIES PLAN AND IMPACT FEE ANALYSIS AGREEMENT (the "Agreement") is made and entered into by and between SOUTH SUMMIT FIRE PROTECTION DISTRICT, a Utah political subdivision (the "District"), and FIRST SECURITY MUNICIPAL ADVISORS, INC., an Arkansas corporation doing business as CREWS MUNICIPAL ADVISORS ("Crews").

WHEREAS, Crews, together with CapEx Planning LLC, submitted a proposal dated June 24, 2026, to assist the District with preparation of an updated Impact Fee Facilities Plan ("IFFP") and Impact Fee Analysis ("IFA") (the "Proposal");

WHEREAS, the District desires to engage Crews to perform the IFFP and IFA consulting services described in the Proposal and this Agreement;

WHEREAS, the parties acknowledge that this Agreement is a standalone professional services agreement;

NOW, THEREFORE, in consideration of the mutual promises and obligations contained herein, the parties agree as follows:

1. Engagement and Nature of Services.

The District hereby engages Crews to provide professional consulting services for preparation of an updated IFFP and IFA for the District. The purpose of the engagement is to evaluate the District's existing and future fire protection capital facilities and apparatus, growth related capital needs, available capacity, eligible costs, credits, financing considerations, and the maximum defensible impact fees attributable to new development.

The services provided under this Agreement are limited to the IFFP and IFA consulting services expressly described herein. They are not intended to constitute municipal advisory services, and this Agreement does not establish a municipal advisory relationship between the District and Crews. Any municipal advisory services would require a separate engagement, if applicable.

2. Scope of Services.

Crews will coordinate and perform the following services, together with CapEx Planning LLC as described in Section 4:



Phase 1 – Project Initiation. Kickoff meeting; review existing 2018 IFFP and IFA; prepare data request; coordinate with District staff, legal counsel, Summit County and municipalities; and establish schedule milestones.

Phase 2 – Impact Fee Facilities Plan. Inventory existing facilities and apparatus; evaluate existing and proposed levels of service; prepare growth projections; analyze calls for service; identify excess capacity; evaluate future stations, land, apparatus and capital facilities; identify means of meeting growth; evaluate funding sources including grants, bonds and impact fees; prepare draft and final IFFP; and present findings to the District.

Phase 3 – Impact Fee Analysis. Calculate existing capacity and demand units; allocate facility and apparatus costs; prepare buy in calculations; evaluate financing costs, credits, grants, impact fee balances and developer contributions; calculate maximum defensible impact fees; prepare fee schedule; prepare draft and final IFA; and present findings to the District.

Phase 4 – Adoption Assistance. Support public hearings; coordinate with legal counsel; respond to comments; revise documents; and assist with impact fee enactment and implementation.

3. Scope Limitations.

This engagement is limited to preparation and adoption assistance for the IFFP and IFA. Crews does not provide legal advice, engineering services, appraisal services, or independent verification of engineering, demographic, operational, or other technical information supplied by the District or its other professionals. The District should rely upon its legal counsel for interpretation of and compliance with applicable law, including requirements governing impact fee enactment and adoption.

Any services outside the Scope of Services described herein, including municipal advisory services, debt issuance services, separate financial planning assignments, or other studies, are excluded unless separately authorized in writing.

4. Project Team and Other Professionals.

Crews shall be responsible for the performance and coordination of the services provided under this Agreement. Crews may utilize other professionals, consultants, analysts, or specialists as Crews determines are necessary or appropriate to assist in completing the Scope of Services.

The District acknowledges that Crews will engage and work jointly with Matt Millis and CapEx Planning LLC in completing the IFFP and IFA. CapEx Planning LLC shall work



under the direction and coordination of Crews and shall be compensated by Crews. The District shall have no separate obligation to compensate CapEx Planning LLC unless otherwise agreed to in writing by the District.

Crews shall remain responsible for coordinating the work performed by professionals engaged by Crews under this Agreement.

5. Project Schedule.

Crews will begin work following execution of this Agreement and receipt of the initial data reasonably required to begin the analysis. Crews will coordinate a project schedule with District staff and will use reasonable efforts to complete the Scope of Services in accordance with agreed project milestones.

The project schedule is dependent upon timely receipt of requested information, availability of District staff and other professionals, review and feedback by the District, and completion of any necessary legal, engineering, or other supporting analysis. Delays in receiving requested information or decisions may result in corresponding adjustments to the project schedule.

6. Compensation.

For completion of the Scope of Services described herein, the District shall pay Crews an amount not to exceed Seventeen Thousand Five Hundred Dollars (\$17,500), consisting of \$10,000 for the IFFP and \$7,500 for the IFA.

The not to exceed amount includes professional services, analysis, modeling, report preparation, meetings, travel expenses, materials and supplies, presentation materials, and electronic and printed deliverables associated with completion of the approved Scope of Services.

Crews shall not exceed the \$17,500 not to exceed amount without prior approval from the District. Payment terms shall be monthly progress billings or milestone based billing as preferred by the District.

7. Additional Services.

At the District's request, Crews may provide services outside the Scope of Services described herein. Any such additional services shall require approval from the District prior to Crews incurring additional fees.



Crews shall not perform any additional services without prior written approval from the District. The District shall have no payment obligation for additional services performed without such written approval.

8. District Responsibilities.

The District agrees to provide Crews with timely, accurate, complete, and material information reasonably necessary to complete the Scope of Services.

Such information may include historical financial information, existing impact fee studies, facility and apparatus inventories, calls for service, service area and growth information, capital improvement plans, existing debt obligations, grants, impact fee balances, developer contributions, and other information relevant to the IFFP and IFA.

Crews and its consultants may rely upon information supplied by the District and by the District's officers, employees, legal counsel, engineers, planners, consultants, and other professionals without independent verification unless otherwise expressly agreed in writing.

9. Effective Date and Term.

This Agreement shall become effective upon execution by both parties and shall remain in effect through completion of the Scope of Services described herein.

Either party may terminate this Agreement upon seven (7) days' written notice. Upon termination, Crews shall deliver all non proprietary work product created up to the termination date, and compensation shall be limited to work performed prior to termination, not exceeding the not to exceed amount.

10. Deliverables.

Crews shall provide draft and final IFFP and IFA reports; supporting impact fee calculations and fee schedules; virtual or in-person presentations of findings to District staff and, if requested, to the District Board; reasonable assistance associated with the public hearing and adoption process; and draft and final PDF versions of the deliverables.

All non proprietary work product and deliverables shall become the property of the District upon completion and payment. Models built in Excel and other dynamic programs, including formulas, methodologies, templates, software, and other proprietary tools utilized by Crews



or CapEx Planning LLC, shall remain proprietary, with information and results provided to the District in PDF or other non editable form if requested.

11. Confidentiality.

Crews shall maintain the confidentiality of all non public information provided by the District and shall use such information solely for the purpose of performing the Scope of Services. Crews shall implement reasonable measures to protect District data. No District data shall be disclosed to third parties except those engaged pursuant to Section 4 and only to the extent necessary to complete the Scope of Services.

The parties acknowledge that the District is a governmental entity and that records relating to this Agreement may be subject to applicable public records laws.

12. Independent Contractor.

Crews is an independent contractor and is not an officer, employee, agent, or joint venturer of the District. Nothing in this Agreement shall be construed to create an employment, partnership, fiduciary, or municipal advisory relationship between the parties.

13. Entire Agreement; Amendments.

This Agreement, together with the portions of the Proposal incorporated pursuant to Section 10, constitutes the entire agreement between the parties concerning the services described herein and supersedes prior oral or written understandings concerning those services. Any amendment to this Agreement must be in writing and executed by authorized representatives of both parties.

14. Governing Law.

This Agreement shall be governed by and construed in accordance with the laws of the State of Utah.



IN WITNESS WHEREOF, the parties have caused this Agreement to be executed as of the day and year written below.

DATED this _____ day of _____, 2026 (the "Effective Date").

DISTRICT

SOUTH SUMMIT FIRE PROTECTION

By: _____

Title: _____

Signers acknowledge, by their signatures above, that they have the authority to execute this Agreement and that the execution and delivery of this Agreement is duly authorized by the parties.

CREWS MUNICIPAL ADVISORS
a division of First Security Municipal Advisors, Inc.

By: _____

Title: Managing Director

Address: 222 S. Main Street, 5th Floor
Salt Lake City, Utah 84101

Email: mkeller@crewsfs.com

Signers acknowledge, by their signatures above, that they have the authority to execute this Agreement and that the execution and delivery of this Agreement is duly authorized by the parties.



Certain Disclosures
(If Applicable and/or if Municipal Advisor ("MA") services are engaged)

1. Conflicts of Interest. MA is required to disclose any actual or potential conflicts of interest that might impair its ability to render unbiased and competent advice to or on behalf of the Client during the term of this Agreement, as well as how MA intends to mitigate or manage each actual or potential conflict of interest it has identified after reasonable inquiry. MA will mitigate any actual or potential conflicts of interest disclosed herein by adhering to its duty of care and duty of loyalty to the Client to deal honestly and with the utmost good faith and to act in the Client's best interests without regard to the financial or other interests of the MA (Because MA has an affiliate who is a broker-dealer with significant capital due to the nature of its overall business, the success and profitability of MA is not dependent on maximizing short-term revenue generated from individualized recommendations to its clients but instead is dependent on long-term profitability built on a foundation of integrity, quality of service and strict adherence to its fiduciary duty. Furthermore, MA's municipal advisory supervisory structure, leveraging its long-standing and comprehensive broker-dealer supervisory processes and practices, provides strong safeguards against individual representatives of MA potentially departing from their regulatory duties due to personal interests.) The disclosures below describe, as applicable, any additional mitigations that may be relevant with respect to any specific conflict disclosed below.
 - a. Compensation for the services is based on the size of the issue and the payment of such fees shall be contingent upon the delivery of the issue. While this form of compensation is customary in the municipal securities market, this may present a conflict because it could create an incentive for MA to recommend unnecessary financings or financings that are disadvantageous to the Client, or to advise the Client to increase the size of the issue. MA mitigates this conflict through its adherence to its fiduciary duty to the Client.
 - b. The MA is an affiliate of First Security Bank, an Arkansas banking corporation. In the event that MA makes a recommendation to the Client that could influence the level of business with its affiliate, MA will consider alternatives to such recommendation, which will be disclosed to the Client along with the impact that the recommendation and its alternatives would have on the business activities of the Client with the affiliate. Furthermore, this potential conflict is mitigated by the fact that First Security Bank is subject to its own comprehensive regulatory regime as a banking corporation under the applicable federal banking laws under which it operates.
 - c. MA serves a wide variety of other clients that may from time to time have interests that could have a direct or indirect impact on the interests of the Client. For example, MA serves as municipal advisor to other issuers and, in such cases, owes a regulatory duty to such other issuers. These other issuers may, from time to time and depending on the specific circumstances, have competing interests, such as accessing the new issue market with the most advantageous timing and with limited competition at the time of the offering. In acting in the interests of its various issuers, MA could potentially face a conflict of interest arising from these competing issuer interests.
 - d. MA has a related affiliate (Crews and Associates, Inc.) who is a Bond Broker Dealer and Public Finance underwriter. MA will not recommend the related affiliate to be underwriter for its municipal advisory clients.



2. Professional Liability Insurance.
coverage for errors and omissions.

The MA does maintain Professional Liability insurance

3. Qualifications of MA. MA represents and warrants to Issuer that MA and all of its employees and agents have in effect and shall maintain in full force throughout the Term of this Agreement all licenses, credentials, permits and any other legal qualifications required by law or regulation to perform the services set forth herein. MA represents and warrants that it is a "Municipal Advisor" registered with the United States Securities and Exchange Commission and complies with all of the rules of the Municipal Securities Rulemaking Board pertaining to Municipal Advisors, and that it possesses the degree of knowledge and expertise needed to provide the municipal entity with informed advice.

4. Event Disclosure. The United States Securities and Exchange Commission ("SEC") Form MA and Form MA-I require MA to provide information about criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation. There are no legal or disciplinary events that are material to the Client's evaluation of MA or the integrity of MA's management or advisory personnel disclosed, or that should be disclosed, on any Form MA or Form MA-1 filed with the SEC. MA's most recent form MA and Form MA-I are available online and may be accessed at <http://www.sec.gov/edgar/searchedgar/companysearch.html>. MA's filings are under First Security Municipal Advisors, Inc., or to use the "Fast Search by Company CIK," enter "0002041221" where indicated. The SEC permits certain items of information required on Form MA or MA-I to be provided by reference to such required information already filed by individual MA's on Form BD or Form U4. Information provided by individual MA's on Form BD or Form U4 is publicly accessible through reports generated by Broker Check at <http://brokercheck.finra.org>.

5. Investor and Municipal Advisory Client Education and Protection. FIRST SECURITY MUNICIPAL ADVISORS, INC. doing business as CREWS MUNICIPAL ADVISORS is a municipal advisor registered with the U.S. Securities and Exchange Commission (SEC) and the Municipal Securities Rulemaking Board (MSRB). The website address for the MSRB is www.msrb.org. The MSRB posts and makes available to you an investor brochure on the website of the MSRB that describes the protections that may be provided by the MSRB rules and how to file a complaint with an appropriate regulatory authority.