



**ENHANCING OUR VIBRANT COMMUNITY AND IMPROVING OUR QUALITY
OF LIFE**

**MOAB CITY COUNCIL
MARCH 24, 2026
REGULAR MEETING - 6:00 P.M.**

City Council Chambers
217 East Center Street
Moab, Utah 84532

1. Regular City Council Meeting - 5:30 p.m. EARLY START

1.1. Call to Order and Pledge of Allegiance

2. FY 2026/2027 Budget Workshop

Documents:

*3.24 budget agenda summary.pdf
10 fund admin.pdf
10 fund cdd.pdf
10 fund pw.pdf
21 fund 3.19.26.pdf*

3. Public Comments (Limited to Three Minutes Per Person)

4. Department Update

4.1. Department Presentation: Review of Local Roads, Speed Limits and Tourism
Influenced Traffic Patterns

5. Consent Agenda

5.1. Arbor Day Proclamation

Documents:

2026 3mar 24_arborday proclamation.pdf

5.2. Dark Sky Week Proclamation

Documents:

5.3. Approval of Minutes

March 10, 2026 - Regular Meeting

Documents:

min-cc-2026-03-10 draft.pdf

5.4. Approval of Bills Against the City of Moab in the Amount of \$501,400.96

Documents:

03-11-26 council consent.pdf

03-18-26 council consent.pdf

6. General Business

6.1. Public Hearing for Resolution 06-2026: A Resolution Assessing Abatement Costs and Fees for the Abatement of the Dangerous Building Located at 737 Mountain View Drive, Moab, Utah

6.2. Consideration of Approval of Resolution 06-2026: A Resolution Assessing Abatement Costs and Fees for the Abatement of the Dangerous Building Located at 737 Mountain View Drive, Moab, Utah

Documents:

resolution - dangerous building abatement cost (2026-03-06).pdf

6.3. Consideration of Resolution 05-2026: A Resolution Adopting the City of Moab Fiscal Year 2026-2027 Strategic Plan

Documents:

2026 3mar 24_strategic plan agenda summary.pdf

2026 3mar 24_strategic plan resolution.png

27 strategic plan v3.pdf

6.4. Presentation and Acceptance of the Fiscal Year 2024-2025 Annual Audit of the City of Moab

Documents:

3.24 audit.pdf

fy24-25 annual financial report.pdf

governance letter_2025.pdf

7. City Manager Updates

8. Mayor and Council Reports

9. Executive (Closed) Session

9.1. Strategy Session to Discuss Reasonably Imminent and/or Pending Litigation

10. Adjournment

Special Accommodations:

In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this meeting should notify the Recorder's Office at 217 East Center Street, Moab, Utah 84532; or phone (435) 259-5121 at least three (3) working days prior to the meeting.

Check our website for updates at: www.moabcity.org



TITLE: FY27 Strategic Plan Review and Budget Workshop

DISPOSITION: Workshop, no action

PRESENTER: Michael Black, City Manager

ATTACHMENTS: CDD, Public Works, Admin, Draft Budgets

BACKGROUND:

DRAFT BUDGET REVIEW:

At the upcoming City Council meeting, we will review the **Community Development, Public Works (including the Class C Road Fund), Administration** department budgets. A draft spreadsheet for each department has been included in the meeting packet.

Department heads will provide brief presentations, and Human Resources and the City Manager's Office will present an overview of personnel considerations and projected revenues for the upcoming fiscal year.

Please note that these budgets are preliminary and subject to change as staff continues refining projections and calculations for the next fiscal year.

RELEVANT LAWS & ADOPTED PLANS:

Utah law requires municipalities to have a long-range general plan. The strategic plan is a short-term tool to ensure the City is meeting its long-term goals each year in the budgeting process.

RESPONSIBLE DEPARTMENT:

Administration

FISCAL IMPACT:

The Strategic Plan guides the City's priorities and budget, but it does not impact the city fiscally independent of its influence on the City's projects and priorities.

Expenditures:
General Government

	Type	2024 Actual	2025 Actual	2026 Year -to- Date Actual	2026 Approved Budget	2027 Department Request	% Change -FY27 / FY26
Administrative Services Department							
Attorney							
422-530 - Attorney PROFESSIONAL & TECHNICAL	E	264,281.03	170,613.01	141,085.68	200,000.00	205,600.00	102.80%
422-531 - Attorney PUBLIC DEFENDER	E	38,818.75	36,120.00	25,512.00	35,000.00	35,980.00	102.80%
422-532 - Attorney PROSECUTION SERVICES	E	35,580.00	48,027.20	42,525.94	35,000.00	35,980.00	102.80%
Total Attorney		338,679.78	254,760.21	209,123.62	270,000.00	277,560.00	102.80%
Human resources							
411-510 - Human Resources SALARIES	E	239,742.26	297,265.27	207,092.76	283,534.00	301,239.00	106.24%
411-512 - Human Resources FUTURE LIABILITY	E	-	-	-	12,396.00	12,396.00	100.00%
411-513 - Human Resources BENEFITS	E	125,152.43	151,372.53	105,462.96	146,480.12	161,387.00	110.18%
411-515 - Human Resources OVERTIME	E	404.91	1,269.75	-	1,500.00	1,000.00	66.67%
411-516 - Human Resources UNEMPLOYMENT	E	-	-	-	-	-	
411-521 - Human Resources SUBSCRIPTIONS	E	1,079.08	1,381.36	1,687.64	1,000.00	1,500.00	150.00%
411-522 - Human Resources PUBLIC NOTICES	E	1,306.50	2,390.00	2,376.00	3,000.00	3,000.00	100.00%
411-523 - Human Resources TRAVEL\FOOD	E	-	-	860.12	-	500.00	
411-524 - Human Resources OFFICE SUPPLIES	E	915.05	773.30	703.70	1,500.00	1,500.00	100.00%
411-525 - Human Resources EQUIPMENT SUPPLIES/MAINT	E	-	256.46	-	-	-	
411-528 - Human Resources TELEPHONE	E	1,137.22	1,146.66	650.78	1,500.00	1,200.00	80.00%
411-529 - Human Resources EQUIPMENT RENTAL	E	2,819.28	2,585.04	2,315.39	3,500.00	3,500.00	100.00%
411-531 - Human Resources PROFESSIONAL & TECHNICAL	E	36,463.43	47,599.15	13,191.66	41,870.00	29,850.00	71.29%
411-533 - Human Resources EDUCATION	E	1,990.00	1,433.00	2,433.00	4,000.00	4,000.00	100.00%
411-535 - Human Resources OTHER	E	1,031.02	21,057.16	576.38	15,000.00	1,500.00	10.00%
411-546 - Human Resources SPECIAL DEPT SUPPLIES	E	797.60	1,135.97	-	2,000.00	1,000.00	50.00%
411-550 - Human Resources COPIER SUPPLIES	E	510.98	156.35	58.07	500.00	500.00	100.00%
Total Human resources		413,349.76	529,822.00	337,408.46	517,780.12	524,072.00	101.22%
Recorder							
415-510 - Recorder SALARIES	E	178,245.45	198,568.89	153,058.78	247,251.00	321,855.00	130.17%
415-512 - Recorder FUTURE LIABILITY	E	-	-	-	9,364.00	9,364.00	100.00%
415-513 - Recorder EMPLOYEE BENEFITS	E	109,816.39	120,206.84	91,951.30	122,031.12	145,827.00	119.50%
415-515 - Recorder OVERTIME	E	-	-	-	500.00	1,000.00	200.00%
415-516 - Recorder UNEMPLOYMENT	E	-	-	-	-	-	
415-521 - Recorder SUBSCRIPTIONS/MEMBERSHIPS	E	886.05	425.00	370.00	1,000.00	1,000.00	100.00%
415-522 - Recorder PUBLIC NOTICES	E	5,409.60	4,133.30	3,377.80	6,000.00	6,000.00	100.00%
415-523 - Recorder TRAVEL\FOOD	E	612.20	147.77	-	1,000.00	1,000.00	100.00%
415-524 - Recorder OFFICE EXPENSE & SUPPLIES	E	6,006.54	5,071.49	2,877.89	4,000.00	4,000.00	100.00%

415-525 - Recorder EQUIPMENT SUPPLIES/MAINT	E	-	30.00	-	-	-	
415-528 - Recorder TELEPHONE	E	569.69	574.41	326.10	700.00	700.00	100.00%
415-531 - Recorder PROFESSIONAL & TECHNICAL	E	30,428.98	21,760.45	16,996.37	30,000.00	15,000.00	50.00%
415-533 - Recorder EDUCATION	E	1,901.25	6,420.54	7,711.61	8,000.00	5,000.00	62.50%
415-535 - Recorder OTHER	E	-	-	-	-	-	
415-546 - Recorder SPECIAL DEPT SUPPLIES	E	2,089.29	1,353.98	1,467.99	1,500.00	2,000.00	133.33%
415-550 - Recorder COPIER SUPPLIES	E	3,252.70	3,367.57	3,537.21	3,500.00	3,500.00	100.00%
415-570 - Recorder MACHINERY & EQUIPMENT	E	-	-	-	-	-	
Total Recorder		339,218.14	362,060.24	281,675.05	434,846.12	516,246.00	118.72%

Info tech

430-524 - Info Tech OFFICE SUPPLIES	E	1,257.70	490.51	262.46	300.00	500.00	166.67%
430-531 - Info Tech PROFESSIONAL & TECHNICAL	E	196,774.17	205,910.17	113,487.00	205,000.00	360,000.00	175.61%
430-532 - Info Tech WEBSITE	E	10,721.44	22,039.99	22,358.51	30,000.00	30,000.00	100.00%
430-533 - Info Tech SOFTWARE SUBSCRIPTION	E	127,805.81	140,807.14	121,496.78	130,000.00	204,000.00	156.92%
430-534 - Info Tech SECURITY APPLIANCE	E	-	-	-	-	-	
430-535 - Info Tech WIFI - ACCESS LICENSE	E	-	-	-	-	-	
430-536 - Info Tech ANTIVIRUS	E	-	-	-	-	-	
430-537 - Info Tech DNS MONITORING	E	4,500.00	4,500.00	2,481.00	5,000.00	5,000.00	100.00%
430-546 - Info Tech SPECIAL DEPT SUPPLIES	E	-	-	-	-	-	
430-574 - Info Tech MACHINERY & EQUIPMENT	E	-	55,318.83	23,242.80	150,000.00	70,000.00	46.67%
Total Info tech		341,059.12	429,066.64	283,328.55	520,300.00	669,500.00	128.68%

Election

417-522 - Election PUBLIC NOTICES	E	-	-	-	-	-	
417-523 - Election TRAVEL	E	-	-	-	-	-	
417-529 - Election RENTAL - VOTING POLLS	E	-	-	-	-	-	
417-531 - Election PROFESSIONAL/TECH PRIMARY	E	-	-	-	-	-	
417-532 - Election PROFESSIONAL/TECH GENERAL	E	13,494.02	-	9,065.81	35,000.00	-	
417-533 - Election EDUCATION - INITIATIVE	E	-	-	-	-	-	
417-534 - Election EDUCATION PRIMARY/GENERAL	E	-	-	-	-	-	
417-535 - Election PRINTING EXPENSES	E	-	-	-	-	-	
417-536 - Election ELECTION DINNERS - PRIAMARY	E	-	-	-	-	-	
417-537 - Election ELECTION DINNERS - GENERAL	E	-	-	-	-	-	
417-546 - Election SPECIAL DEPT - PRIMARY	E	-	-	-	-	-	
417-547 - Election SPECIAL DEPT GENERAL	E	-	-	-	-	-	
417-574 - Election MACHINERY & EQUIPMENT	E	-	-	-	-	-	
Total Election		13,494.02	-	9,065.81	35,000.00	-	0%

Finance

420-510 - Treasurer SALARIES	E	219,905.03	228,567.15	186,661.22	265,353.00	315,335.00	118.84%
420-512 - Treasurer FUTURE LIABILITY	E	-	-	-	11,969.00	11,969.00	100.00%
420-513 - Treasurer BENEFITS	E	142,360.77	161,774.94	115,367.27	172,091.84	185,775.00	107.95%
420-515 - Treasurer OVERTIME	E	-	508.75	-	1,000.00	600.00	60.00%
420-516 - Treasurer UNEMPLOYMENT	E	-	-	-	-	-	
420-521 - Treasurer SUBSCRIPTIONS/MEMBERSHIP	E	16,672.12	334.00	259.00	1,000.00	500.00	50.00%
420-523 - Treasurer TRAVEL	E	-	-	97.69	7,000.00	1,000.00	14.29%
420-524 - Treasurer OFFICE SUPPLIES	E	14,022.58	13,946.24	9,534.87	18,000.00	17,000.00	94.44%
420-525 - Treasurer EQUIPMENT SUPPLIES/MAINT	E	385.98	-	-	2,500.00	-	0.00%
420-528 - Treasurer TELEPHONE	E	994.06	574.41	326.10	600.00	500.00	83.33%
420-531 - Treasurer PROFESSIONAL & TECHNICAL	E	13,159.00	9,481.65	3,891.66	13,000.00	700.00	5.38%
420-533 - Treasurer EDUCATION	E	3,500.16	6,033.57	2,477.71	5,000.00	1,500.00	30.00%
420-535 - Treasurer OTHER	E	-	161.98	29.40	-	-	
420-536 - Treasurer BANK HANDLING CHARGES	E	55,130.70	65,871.39	35,614.55	70,000.00	73,000.00	104.29%
420-546 - Treasurer SPECIAL DEPT SUPPLIES	E	601.86	824.47	1,670.76	1,500.00	-	0.00%
420-551 - Treasurer INSURANCE	E	-	-	-	-	-	
420-563 - Treasurer CASH OVER/SHORT	E	10.73	(10.00)	(0.50)	-	-	
420-574 - Treasurer MACHINERY & EQUIPMENT	E	-	-	-	-	-	
Total Finance		466,742.99	488,068.55	355,929.73	569,013.84	607,879.00	106.83%

Elected

413-510 - Elected SALARIES	E	208,095.49	220,652.06	166,842.81	228,375.00	236,368.00	103.50%
413-513 - Elected BENEFITS	E	28,795.29	35,923.96	26,887.42	36,013.00	37,573.00	104.33%
413-521 - Elected SUBSCRIPTIONS/MEMBERSHIP	E	9,958.86	12,082.19	2,500.00	2,500.00	-	
413-522 - Elected PUBLIC NOTICES	E	-	-	-	-	-	
413-523 - Elected TRAVEL\FOOD	E	7,236.14	17,022.09	7,298.32	20,000.00	20,000.00	100.00%
413-524 - Elected OFFICE SUPPLIES	E	166.55	336.61	25.99	-	-	
413-525 - Elected EQUIPMENT SUPPLIES/MAINT	E	-	-	-	-	-	
413-528 - Elected TELEPHONE	E	509.89	514.41	392.38	1,500.00	1,500.00	100.00%
413-530 - Elected FUEL	E	39.01	714.33	273.17	-	-	
413-531 - Elected PROFESSIONAL & TECHNICAL	E	20,110.20	78,000.00	6,000.00	-	-	
413-533 - Elected EDUCATION	E	848.57	141.28	51.12	2,500.00	500.00	20.00%
413-535 - Elected OTHER	E	-	400.00	147.05	-	-	
413-546 - Elected SPECIAL DEPT SUPPLIES	E	383.99	406.89	1,212.29	6,000.00	1,500.00	25.00%
413-574 - Elected MACHINERY & EQUIPMENT	E	-	-	-	-	-	
Total Elected		276,143.99	366,193.82	211,630.55	296,888.00	297,441.00	100.19%

Administration

414-510 - Admin SALARIES	E	529,682.65	376,241.85	254,940.21	440,994.00	643,964.00	146.03%
414-512 - Admin FUTURE LIABILITY	E	-	-	-	27,255.00	27,255.00	100.00%

414-513 - Admin BENEFITS	E	156,155.59	154,864.19	121,778.23	229,547.12	333,031.00	145.08%
414-515 - Admin OVERTIME	E	795.06	-	222.40	3,300.00	4,300.00	130.30%
414-516 - Admin UNEMPLOYMENT	E	-	-	-	-	-	
414-517 - Admin BONUS PROGRAM	E	-	-	-	-	-	
414-521 - Admin SUBSCRIPTIONS/MEMBERSHIP	E	5,804.93	2,871.71	20,598.19	25,730.00	25,730.00	100.00%
414-522 - Admin PUBLIC NOTICES	E	16,029.75	270.00	-	3,000.00	500.00	16.67%
414-523 - Admin TRAVEL\FOOD	E	23,486.30	9,789.28	3,012.97	8,546.00	17,500.00	204.77%
414-524 - Admin OFFICE SUPPLIES	E	2,534.17	2,833.20	1,631.94	6,364.00	7,600.00	119.42%
414-525 - Admin EQUIPMENT SUPPLIES/MAINT	E	4,094.11	1,400.41	282.06	2,000.00	2,000.00	100.00%
414-526 - Admin ADVERTISING/SOC MEDIA	E	-	-	3,140.00	23,284.00	35,500.00	152.47%
414-528 - Admin TELEPHONE	E	1,679.92	3,260.33	1,169.24	3,349.00	5,130.00	153.18%
414-530 - Admin FUEL	E	723.96	584.89	232.63	1,250.00	1,250.00	100.00%
414-531 - Admin PROFESSIONAL & TECHNICAL	E	129,062.54	78,248.09	169,969.88	257,000.00	115,000.00	44.75%
414-533 - Admin EDUCATION	E	455.00	149.00	1,205.43	4,500.00	2,000.00	44.44%
414-535 - Admin OTHER	E	8,883.10	11,352.52	10,620.33	5,700.00	11,000.00	192.98%
414-546 - Admin SPECIAL DEPT SUPPLIES	E	9,531.71	3,768.00	1,852.98	8,500.00	9,700.00	114.12%
414-570 - Admin SUSTAINABILITY PROJECTS	E	-	-	-	-	9,000.00	
414-574 - Admin MACHINERY & EQUIPMENT	E	-	20,632.36	-	-	-	
414-575 - Admin GRANT EXPENSES	E	-	-	-	-	10,000.00	
Total Administration		888,918.79	666,265.83	590,656.49	1,050,319.12	1,260,460.00	120.01%

General

416-523 - General TRAVEL/FOOD	E	-	14,903.20	12,663.04	12,500.00	17,500.00	140.00%
416-524 - General OFFICE EXPENSE & SUPPLY	E	4,045.50	3,630.72	1,484.46	2,500.00	5,000.00	200.00%
416-525 - General EQUIPMENT SUPPLIES & MAINT	E	-	2,130.00	-	-	-	
416-527 - General UTILITIES	E	49,014.59	57,820.46	41,466.38	55,000.00	56,540.00	102.80%
416-528 - General TELEPHONE/INTERNET	E	53,151.27	49,515.42	32,732.15	56,000.00	57,568.00	102.80%
416-529 - General RENT OF PROPERTY OR EQ	E	1,493.28	3,383.16	6,747.11	85,000.00	7,512.00	8.84%
416-530 - General INACTIVE FUEL	E	-	-	-	-	-	
416-531 - General PROFESSIONAL & TECHNIC	E	-	-	48,000.00	70,000.00	72,000.00	102.86%
416-535 - General OTHER	E	-	-	-	-	2,500.00	
416-536 - General EMPLOYEE HOUSING EXPEN	E	2,517.17	1,961.99	596.94	20,000.00	20,000.00	100.00%
416-551 - General INSURANCE	E	1,424.11	259,803.61	443,008.11	439,310.00	445,000.00	101.30%
416-574 - General INACTIVE MACHINERY & EQUIPMENT	E	-	-	-	-	-	
416-581 - General COVID19 TESTING	E	-	-	-	-	-	
Total General		111,645.92	393,148.56	586,698.19	740,310.00	683,620.00	92.34%

Total Administrative Services Department

3,189,252.51	3,489,385.85	2,865,516.45	4,434,457.20	4,836,778.00	109.07%
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		2024 Actual	2025 Actual	2026 Year -to- Date Actual	2026 Approved Budget	2027 Department Request	% Change -FY27 / FY26
Community Development Department							
CDD Admin							
446-510 - CDD Admin SALARIES	E	-	173,618.94	129,333.14	194,776.33	245,820.00	126.21%
446-512 - CDD Admin FUTURE LIABILITY	E	-	-	-	11,828.00	11,828.00	100.00%
446-513 - CDD Admin BENEFITS	E	-	87,455.72	64,131.64	81,479.47	143,094.00	175.62%
446-515 - CDD Admin OVERTIME	E	-	-	-	-	1,000.00	
446-521 - CDD Admin SUBSCRIPTION/MEMBERSHIP	E	-	759.77	776.50	1,000.00	2,800.00	280.00%
446-523 - CDD Admin TRAVEL	E	-	2,312.30	1,143.52	2,500.00	2,500.00	100.00%
446-524 - CDD Admin OFFICE SUPPLIES	E	-	1,233.56	652.34	2,500.00	4,000.00	160.00%
446-525 - CDD Admin EQUIPMENT SUPPLIES/MAINT	E	-	-	-	-	-	
446-528 - CDD Admin TELEPHONE	E	-	128.95	-	1,200.00	6,000.00	500.00%
446-530 - CDD Admin FUEL	E	-	-	71.73	-	1,000.00	
446-531 - CDD Admin PROFESSIONAL & TECHNICAL	E	-	8,500.00	21,145.20	50,000.00	78,000.00	156.00%
446-533 - CDD Admin EDUCATION	E	-	2,530.00	1,081.49	3,500.00	3,600.00	102.86%
446-535 - CDD Admin OTHER	E	-	-	68.58	-	2,500.00	
446-546 - CDD Admin SPECIAL DEPT SUPPLIES	E	-	2,847.59	-	4,500.00	42,000.00	933.33%
446-574 - CDD Admin MACHINERY & EQUIPMENT	E	-	-	-	-	500.00	
Total CDD Admin		-	279,386.83	218,404.14	353,283.80	544,642.00	154.17%
Planning							
418-510 - Planning SALARIES	E	314,702.43	122,945.55	83,813.29	216,654.67	179,396.00	82.80%
418-512 - Planning FUTURE LIABILITY	E	-	-	-	10,064.00	10,064.00	100.00%
418-513 - Planning BENEFITS	E	168,987.96	63,664.45	50,692.99	158,460.33	95,906.00	60.52%
418-515 - Planning OVERTIME	E	258.10	621.51	-	1,000.00	500.00	50.00%
418-516 - Planning UNEMPLOYMENT	E	-	-	-	-	-	
418-521 - Planning SUBSCRIPTION/MEMBERSHIP	E	3,858.96	2,555.00	2,123.69	3,500.00	1,300.00	37.14%
418-522 - Planning PUBLIC NOTICES	E	-	-	-	-	-	
418-523 - Planning TRAVEL	E	-	879.49	521.83	2,500.00	3,500.00	140.00%
418-524 - Planning OFFICE SUPPLIES	E	10,487.60	2,672.98	(133.30)	3,750.00	-	0.00%
418-525 - Planning EQUIPMENT SUPPLIES/MAINT	E	-	3,573.47	3,925.85	-	-	
418-528 - Planning TELEPHONE	E	919.17	820.73	321.10	1,000.00	-	0.00%
418-529 - Planning RENTAL	E	-	-	-	-	-	
418-530 - Planning FUEL	E	-	-	-	-	-	
418-531 - Planning PROFESSIONAL & TECHNICAL	E	63,450.98	18,295.00	1,280.10	71,000.00	-	0.00%
418-533 - Planning EDUCATION	E	455.00	1,007.80	495.00	2,500.00	1,500.00	60.00%
418-535 - Planning OTHER	E	-	-	713.54	1,000.00	500.00	50.00%
418-536 - Planning ABATEMENT	E	-	-	-	-	-	
418-546 - Planning SPECIAL DEPARTMENTAL	E	1,227.56	31.34	-	1,000.00	1,000.00	100.00%
418-574 - Planning MACHINERY & EQUIPMENT	E	-	-	-	-	-	

Total Planning		564,347.76	217,067.32	143,754.09	472,429.00	293,666.00	62.16%
Inspection							
424-510 - Building SALARIES	E	206,546.98	250,150.03	182,983.67	279,812.00	288,303.00	103.03%
424-512 - Building FUTURE LIABILITY	E	-	-	-	11,970.00	11,970.00	100.00%
424-513 - Building BENEFITS	E	127,563.09	144,383.78	104,281.32	150,604.40	158,944.00	105.54%
424-515 - Building OVERTIME	E	15,413.45	15,676.28	9,407.63	13,000.00	13,000.00	100.00%
424-516 - Building UNEMPLOYMENT	E	-	-	-	-	-	
424-521 - Building SUBSCRIPTIONS/MEMBERSHIPS	E	2,983.00	2,825.35	2,997.58	3,500.00	4,500.00	128.57%
424-522 - Building PUBLIC NOTICES	E	-	-	-	-	-	
424-523 - Building TRAVEL	E	1,587.75	2,037.71	1,376.64	2,000.00	2,500.00	125.00%
424-524 - Building OFFICE SUPPLIES	E	517.02	676.16	34.46	700.00	-	0.00%
424-528 - Bluilding TELEPHONE	E	1,937.30	1,829.08	1,283.62	2,000.00	-	0.00%
424-530 - Building FUEL	E	921.40	1,527.40	604.18	2,000.00	2,000.00	100.00%
424-531 - Building PROFESSIONAL & TECHNICAL	E	72,177.80	2,274.63	45,428.25	85,000.00	85,000.00	100.00%
424-533 - Building EDUCATION	E	1,674.86	1,588.82	1,557.14	2,500.00	3,000.00	120.00%
424-535 - Building OTHER	E	-	-	-	-	500.00	
424-546 - Building SPECIAL DEPT SUPPLIES	E	1,669.52	1,273.42	481.87	1,500.00	8,000.00	533.33%
424-559 - Building Vehicle Lease Payments	E	-	25,119.88	-	-	-	
424-574 - Building EQUIPMENT	E	-	-	-	-	1,000.00	
Total Inspection		432,992.17	449,362.54	350,436.36	554,586.40	578,717.00	104.35%
Engineering							
419-510 - Engineer SALARIES	E	437,163.64	420,844.46	384,833.12	511,973.00	613,489.00	119.83%
419-512 - Engineer FUTURE LIABILITY	E	-	-	-	17,400.00	17,400.00	100.00%
419-513 - Engineer BENEFITS	E	208,141.51	207,607.09	193,651.46	278,407.20	364,538.00	130.94%
419-515 - Engineer OVERTIME	E	13,764.87	14,469.00	2,150.37	20,000.00	5,000.00	25.00%
419-516 - Engineer UNEMPLOYMENT	E	-	-	3,719.40	-	-	
419-521 - Engineer SUBSCRIPTION/MEMBERSHIP	E	10,971.90	11,548.47	11,014.50	16,829.00	17,700.00	105.18%
419-522 - Engineer PUBLIC NOTICES	E	-	-	-	-	-	
419-523 - Engineer TRAVEL	E	3,979.03	1,865.94	177.24	4,000.00	3,000.00	75.00%
419-524 - Engineer OFFICE SUPPLIES	E	5,071.72	3,221.03	239.34	2,500.00	-	0.00%
419-525 - Engineer EQUIPMENT SUPPLIES/MAINT	E	131.63	3,804.24	4,267.79	500.00	-	0.00%
419-528 - Engineer TELEPHONE	E	1,623.58	1,805.95	1,126.97	2,920.00	-	0.00%
419-530 - Engineer FUEL	E	1,974.28	3,244.81	1,974.05	3,000.00	4,000.00	133.33%
419-531 - Engineer PROFESSIONAL & TECHNICAL	E	98,025.96	63,372.17	12,269.69	30,000.00	42,500.00	141.67%
419-532 - Engineer PLAN REVIEW SERVICES	E	-	-	5,221.25	12,500.00	-	0.00%
419-533 - Engineer EDUCATION	E	6,998.70	1,681.98	2,362.64	5,000.00	11,000.00	220.00%
419-535 - Engineer OTHER	E	-	-	-	-	500.00	
419-546 - Engineer SPECIAL DEPT SUPPLIES	E	5,826.86	-	-	14,000.00	21,000.00	150.00%

419-569 - Engineering VEHICLE LEASE PAYMENTS	E	-	56,974.75	-	-	-
419-574 - Engineer MACHINERY & EQUIPMENT	E	-	-	-	-	-
Total Engineering		793,673.68	790,439.89	623,007.82	919,029.20	1,100,127.00 119.71%

Communication & Outreach Division

448-510 - Communication SALARIES & WAGE	E	-	121,187.37	63,196.10	63,196.00	-
448-512 - Communication FUTURE LIABILITY	E	-	-	-	-	-
448-513 - Communication EMPLOYEE BENEFI	E	-	55,079.30	31,924.92	31,925.00	-
448-515 - Communication OVERTIME	E	-	1,801.10	-	-	-
448-521 - Communication SUBSCRIPTION/MEMBERSHIP	E	-	861.47	119.99	120.00	-
448-522 - Communication ADVERTISING/SOC MEDIA	E	-	24,801.00	12,216.26	12,216.00	-
448-523 - Communication TRAVEL	E	-	-	-	-	-
448-524 - Communication OFFICE SUPPLIES	E	-	655.62	-	-	-
448-525 - Communication EQUIPMENT SUPPLIE/MAINT	E	-	-	-	-	-
448-528 - Communication TELEPHONE	E	-	-	-	-	-
448-533 - Communication EDUCATION	E	-	100.00	-	-	-
448-535 - Communication OTHER	E	-	5.00	-	-	-
448-546 - Communication SPECIAL DEPT SUPPLIES	E	-	346.83	-	-	-
Total Communication & Outreach Division		-	204,837.69	107,457.27	107,457.00	- 0.00%

Sustainability

454-510 - Sustainability SALARIES & WAGE	E	99,081.87	128,731.95	96,203.52	94,740.00	-
454-512 - Sustainability FUTURE LIABILITY	E	-	-	-	-	-
454-513 - Sustainability EMPLOYEE BENEFI	E	38,023.68	47,771.21	37,053.55	36,732.00	-
454-515 - Sustainability OVERTIME	E	-	515.04	-	-	-
454-516 - Sustainability UNEMPLOYMENT	E	-	-	-	-	-
454-517 - Sustainability EMPLOYEE BONUS	E	-	-	-	-	-
454-521 - Sustainability SUBSCRIPTIONS	E	3,550.00	4,110.00	1,800.00	1,800.00	-
454-522 - Sustainability PUBLIC NOTICES	E	513.00	-	-	-	-
454-523 - Sustainability TRAVEL/FOOD	E	2,350.96	2,049.71	6,454.33	6,454.00	-
454-524 - Sustainability OFFICE EXPENSE	E	477.93	902.20	436.02	436.00	-
454-528 - Sustainability TELEPHONE	E	509.69	514.41	351.09	351.00	-
454-530 - Sustainability MONTHLY FUEL -	E	-	-	-	-	-
454-531 - Sustain PROF/TECH. SERVICE	E	54,300.67	8,619.19	-	-	-
454-533 - Sustainability EDUCATION	E	-	-	-	-	-
454-535 - Sustainability OTHER	E	-	-	-	-	-
454-546 - Sustainability SPECIAL DEPT SU	E	-	-	-	-	-
454-570 - Sustainability PROJECTS	E	5,375.26	171,362.45	(112,696.95)	-	-
454-575 - Sustainability GRANT EXPENSES	E	-	-	-	-	-
454-820 - Depn expense Sustainability	E	-	-	-	-	-

Total Sustainability			204,183.06	364,576.16	29,601.56	140,513.00	-	0.00%
Community contribution								
460-501 - Community Contribution COMMUNITY ORG	E	-	-	-	-	-	-	
460-502 - Community Contribution SEEKHAVEN	E	15,000.00	-	15,000.00	15,000.00	15,000.00	15,000.00	100.00%
460-503 - Community Contribution MULTICULTURAL CENTER	E	20,000.00	-	-	20,000.00	20,000.00	20,000.00	100.00%
460-504 - Community Contribution MOAB FREE HEALTH CLINIC	E	15,000.00	-	15,000.00	15,000.00	15,000.00	15,000.00	100.00%
460-505 - Community Contribution MOAB INFORMATION	E	10,000.00	20,000.00	-	10,000.00	10,000.00	10,000.00	100.00%
460-506 - Community Contribution MOAB SOLUTIONS	E	10,000.00	-	10,000.00	10,000.00	10,000.00	10,000.00	100.00%
460-510 - Community Contribution RAP DISTRIBUTION	E	102,000.00	83,000.00	-	-	-	-	
460-515 - Community Contribution SOCIAL SERVICE	E	-	-	-	-	-	-	
460-524 - Community Contribution RECYCLING SERVICE	E	-	-	-	-	-	-	
460-526 - Community Contribution ARTS PROMOTION	E	-	-	-	-	-	-	
460-527 - Community Contribution AFFORDABLE HOUSING	E	-	-	-	-	-	-	
460-530 - Community Contribution COMMUNITIES THAT	E	-	-	-	-	-	-	
460-575 - Community Contribution SHELTER SERVICES	E	10,000.00	-	-	-	-	-	
460-576 - Community Contribution LOCAL FIRST	E	-	-	-	-	-	-	
460-577 - Community Contribution MAYORS GRANTS	E	-	-	-	-	-	-	
460-578 - Community Contribution STUDENT OF MONTH	E	-	-	-	-	-	-	
460-582 - Community Contribution SOUTHEASTERN ASSO	E	-	-	-	-	-	-	
460-584 - Community Contribution GRAND COUNTY 7/4	E	17,975.05	-	9,000.00	9,000.00	-	-	
Total Community contribution			199,975.05	103,000.00	49,000.00	79,000.00	70,000.00	88.61%
Total Community Development Department			2,195,171.72	2,408,670.43	1,521,661.24	2,626,298.40	2,587,152.00	98.51%

		2024 Actual	2025 Actual	2026 Year -to- Date Actual	2026 Approved Budget	2027 Department Request	% Change -FY27 / FY26
Public Works Department							
Streets							
440-510 - Streets SALARIES	E	415,478.17	345,087.10	201,665.75	428,521.00	379,594.00	88.58%
440-512 - Streets FUTURE LIABILITY	E	-	-	-	19,361.90	19,362.00	100.00%
440-513 - Streets BENEFITS	E	215,349.79	190,832.66	120,474.65	271,387.98	312,447.00	115.13%
440-515 - Streets OVERTIME	E	17,158.58	26,175.60	8,350.19	35,000.00	35,000.00	100.00%
440-516 - Streets UNEMPLOYMENT	E	-	-	-	-	-	
440-521 - Streets SUBSCRIPTION/MEMBERSHIP	E	-	-	100.00	400.00	-	0.00%
440-522 - Streets PUBLIC NOTICES	E	-	-	-	-	-	
440-523 - Streets TRAVEL	E	3,460.49	2,845.22	968.68	7,000.00	5,750.00	82.14%
440-524 - Streets OFFICE SUPPLIES	E	331.50	317.53	230.04	500.00	1,800.00	360.00%
440-525 - Streets EQUIPMENT SUPPLIES/MAINT	E	135.04	86.94	302.14	2,500.00	3,000.00	120.00%
440-526 - Streets BLDG/GRDS SUPPLIES/MAINT	E	1,722.87	2,268.22	(20.00)	4,000.00	2,000.00	50.00%
440-527 - Streets UTILITIES	E	25,013.69	26,174.25	12,460.92	20,000.00	24,000.00	120.00%
440-528 - Streets TELEPHONE	E	2,910.12	2,939.70	1,601.73	3,900.00	4,400.00	112.82%
440-529 - Streets EQUIPMENT RENTAL	E	-	-	-	8,000.00	8,000.00	100.00%
440-530 - Streets FUEL	E	-	-	-	-	-	
440-531 - Streets PROFESSIONAL & TECHNICAL	E	20,516.15	18,602.29	3,161.50	10,750.00	12,500.00	116.28%
440-533 - Streets EDUCATION	E	3,590.00	5,346.75	5,839.00	10,000.00	11,000.00	110.00%
440-535 - Streets OTHER	E	77.89	70.46	51.52	500.00	500.00	100.00%
440-542 - Streets STREET LIGHTS	E	78,606.50	88,742.67	53,617.03	80,000.00	-	0.00%
440-546 - Streets SPECIAL DEPT SUPPLIES	E	8,759.52	5,869.17	41,771.21	50,000.00	10,700.00	21.40%
440-569 - Streets LEASE PAYMENT	E	-	-	-	-	-	
440-574 - Streets MACHINERY & EQUIPMENT	E	-	-	-	-	-	
440-577 - Street SPECIAL PROJECTS	E	-	-	-	-	-	
Total Streets		793,110.31	715,358.56	450,574.36	951,820.88	830,053.00	87.21%
Safety							
441-531 - Safety PROFESSIONAL & TECHNICAL	E	7,687.65	3,337.45	5,193.70	10,000.00	10,000.00	100.00%
441-533 - Safety EDUCATION	E	-	2,375.00	-	9,500.00	9,500.00	100.00%
441-534 - Safety UNIFORMS	E	-	-	30,159.22	40,000.00	40,000.00	100.00%
441-535 - Safety OTHER	E	12,490.02	45,487.66	27,860.95	35,000.00	35,000.00	100.00%
441-546 - Safety SPECIAL DEPT SUPPLIES	E	10,085.83	8,986.98	3,012.01	10,000.00	10,000.00	100.00%
441-575 - Safety SAFETY EQUIPMENT	E	-	-	-	-	-	
Total Safety		30,263.50	60,187.09	66,225.88	104,500.00	104,500.00	100.00%
Sanitation							
442-531 - Sanitation PROFESSIONAL & TECHNICAL GARBAGE	E	1,280,228.95	260,390.03	-	-	-	

442-532 - Sanitation PROFESSIONAL & TECHNICAL RECYCLE	E	231,573.26	18,193.77	-	-	-	
Total Sanitation		1,511,802.21	278,583.80	-	-	-	0.00%

Facilities

443-510 - Facilities SALARIES	E	608,864.36	596,049.84	432,797.71	668,512.00	654,060.00	97.84%
443-512 - Facilities FUTURE LIABILITY	E	-	-	-	29,728.00	29,728.00	100.00%
443-513 - Facilities BENEFITS	E	354,792.38	351,918.59	254,032.66	412,136.66	371,981.00	90.26%
443-515 - Facilities OVERTIME	E	5,134.93	7,342.01	277.40	23,000.00	23,000.00	100.00%
443-516 - Facilities UNEMPLOYMENT	E	-	-	-	-	-	
443-521 - Facilities SUBSCRIPTION/MEMBERSHIP	E	100.00	-	100.00	300.00	200.00	66.67%
443-523 - Facilities TRAVEL	E	-	2,080.48	1,908.64	3,500.00	3,500.00	100.00%
443-524 - Facilities OFFICE SUPPLIES	E	330.28	574.72	469.56	800.00	2,300.00	287.50%
443-525 - Facilities EQUIPMENT SUPPLIES/MAINT	E	2,885.39	926.19	997.84	6,000.00	1,500.00	25.00%
443-526 - Facilities BLDG/GRDS SUPPLIES/MAINT	E	33,616.32	195,222.54	482,585.26	510,000.00	38,000.00	7.45%
443-527 - Facilities UTILITIES	E	7,761.00	10,094.99	7,335.45	11,000.00	13,000.00	118.18%
443-528 - Facilities TELEPHONE	E	4,101.00	4,544.37	2,823.53	4,500.00	5,400.00	120.00%
443-529 - Facilities EQUIPMENT RENTAL	E	-	200.00	-	800.00	800.00	100.00%
443-530 - Facilities FUEL	E	4,525.57	7,695.52	5,288.35	9,000.00	9,500.00	105.56%
443-531 - Facilities PROFESSIONAL & TECHNICAL	E	64,097.36	81,812.87	55,933.18	80,000.00	32,000.00	40.00%
443-533 - Facilities EDUCATION	E	1,707.70	2,665.00	2,031.10	25,000.00	15,000.00	60.00%
443-535 - Facilities OTHER	E	-	100.00	-	-	-	
443-536 - Facilities - CITY CENTER	E	-	4,722.54	-	-	-	
443-537 - Facilities - MARC	E	987.25	-	-	-	-	
443-538 - Facilities - CENTER STREET GYM	E	78.41	-	-	-	-	
443-546 - Facilities SPECIAL DEPARTMENTAL	E	9,580.54	6,566.37	4,135.68	10,000.00	11,300.00	113.00%
443-574 - Facilities MACHINERY & EQUIPMENT	E	-	-	-	-	-	
443-577 - Facilities SPECIAL PROJECTS	E	-	-	-	-	64,650.00	
Total Facilities		1,098,562.49	1,272,516.03	1,250,716.36	1,794,276.66	1,275,919.00	71.11%

Vehicle maintenance

444-510 - Fleet SALARIES	E	192,694.84	182,589.36	142,384.34	186,933.00	206,537.00	110.49%
444-512 - Fleet FUTURE LIABILITY	E	-	-	-	8,523.00	8,523.00	100.00%
444-513 - Fleet BENEFITS	E	114,812.65	106,859.89	85,903.05	117,719.12	132,252.00	112.35%
444-515 - Fleet OVERTIME	E	468.80	1,375.73	81.56	1,500.00	1,500.00	100.00%
444-516 - Fleet UNEMPLOYMENT	E	-	-	-	-	-	
444-521 - Fleet SUPSCRIPTION/MEMBERSHIP	E	1,635.52	-	-	-	2,300.00	
444-523 - Fleet TRAVEL	E	420.16	-	-	1,000.00	1,000.00	100.00%
444-524 - Fleet OFFICE SUPPLIES	E	-	-	-	-	-	
444-525 - Fleet EQUIPMENT SUPPLIES/MAINT	E	17,309.17	16,670.82	16,107.49	25,000.00	27,500.00	110.00%
444-526 - Fleet BLDG/GRDS SUPPLIES/MAINT	E	2,012.05	14,662.09	1,439.63	17,800.00	2,500.00	14.04%

444-528 - Fleet TELEPHONE	E	1,200.75	1,159.15	652.99	1,620.00	1,150.00	70.99%
444-529 - Fleet EQUIPMENT RENTAL	E	-	-	-	500.00	500.00	100.00%
444-530 - Fleet FUEL	E	2,078.36	1,982.70	2,053.42	3,000.00	3,800.00	126.67%
444-531 - Fleet PROFESSIONAL & TECHNICAL	E	8,887.86	4,200.00	12,278.25	15,875.00	16,175.00	101.89%
444-533 - Fleet EDUCATION	E	745.00	150.00	750.00	3,100.00	3,100.00	100.00%
444-535 - Fleet OTHER	E	70.34	61.48	-	1,000.00	500.00	50.00%
444-546 - Fleet SPECIAL DEPT SUPPLIES	E	19,005.65	13,230.74	5,932.95	23,200.00	15,500.00	66.81%
444-551 - Fleet EQUIPMENT MAINT GENERAL	E	7,830.44	20,065.84	6,297.44	26,500.00	26,500.00	100.00%
444-552 - Fleet EQUIPMENT MAINT STREETS	E	15,236.43	12,904.99	13,437.32	15,000.00	-	
444-553 - Fleet EQUIPMENT MAINT FACILITIES	E	797.23	1,561.01	764.15	5,000.00	5,000.00	100.00%
Total Vehicle maintenance		385,205.25	377,473.80	288,082.59	453,270.12	454,337.00	100.24%

PW Administration

445-510 - PW Admin SALARIES	E	72,182.20	276,938.89	195,359.45	270,103.00	279,451.00	103.46%
445-512 - PW Admin FUTURE LIABILITY	E	-	-	-	11,795.00	11,795.00	100.00%
445-513 - PW Admin BENEFITS	E	30,490.66	129,135.60	88,916.72	119,646.74	131,976.00	110.30%
445-515 - PW Admin OVERTIME	E	-	-	-	-	-	
445-516 - PW Admin UNEMPLOYMENT	E	-	-	-	-	-	
445-521 - PW Admin SUBSCRIPTION/MEMBERSHIP	E	150.00	-	265.00	500.00	600.00	120.00%
445-522 - PW Admin PUBLIC NOTICES	E	-	-	-	-	-	
445-523 - PW Admin TRAVEL	E	769.71	1,546.09	3,415.36	10,000.00	5,000.00	50.00%
445-524 - PW Admin OFFICE SUPPLIES	E	3,829.75	3,295.34	2,051.67	4,080.00	5,100.00	125.00%
445-525 - PW Admin EQUIPMENT SUPPLIES/MAINT	E	-	-	-	-	-	
445-526 - PW Admin BLDG/GRDS SUPPLIES/MAINT	E	6,782.60	540.42	4.98	6,500.00	10,000.00	153.85%
445-527 - PW Admin UTILITIES	E	7,914.70	7,668.64	5,310.80	10,000.00	10,000.00	100.00%
445-528 - PW Admin TELEPHONE	E	2,247.61	2,266.16	2,297.02	2,250.00	3,300.00	146.67%
445-529 - PW Admin EQUIPMENT RENTAL	E	3,280.00	3,080.00	1,200.00	3,280.00	3,300.00	100.61%
445-530 - PW Admin FUEL	E	656.44	1,434.32	731.04	2,000.00	1,500.00	75.00%
445-531 - PW Admin PROFESSIONAL & TECHNICAL	E	-	-	-	-	-	
445-533 - PW Admin EDUCATION	E	100.00	225.25	1,262.00	1,500.00	1,600.00	106.67%
445-535 - PW Admin OTHER	E	1,596.95	1,791.43	-	1,700.00	1,800.00	105.88%
445-546 - PW Admin SPECIAL DEPT SUPPLIES	E	2,038.69	1,429.60	175.72	1,500.00	2,100.00	140.00%
445-574 - PW Admin MACHINERY & EQUIPMENT	E	-	-	-	-	-	
Total PW Administration		132,039.31	429,351.74	300,989.76	444,854.74	467,522.00	105.10%

Parks and public property

Parks O&M

451-510 - Parks SALARIES	E	457,155.15	-	366,727.71	549,741.00	604,332.75	109.93%
451-512 - Parks FUTURE LIABILITY	E	-	-	-	24,821.00	24,821.00	100.00%
451-513 - Parks BENEFITS	E	256,376.29	-	49,698.72	325,517.90	310,578.00	95.41%

451-515 - Parks OVERTIME	E	18,040.79	-	7,833.71	20,000.00	20,000.00	100.00%
451-516 - Parks UNEMPLOYMENT	E	-	-	-	-	-	
451-521 - Parks SUBSCRIPTION/MEMBERSHIP	E	-	-	-	1,200.00	1,200.00	100.00%
451-523 - Parks TRAVEL	E	2,317.86	-	3,234.05	23,000.00	10,000.00	43.48%
451-524 - Parks OFFICE SUPPLIES	E	-	-	55.74	250.00	1,000.00	400.00%
451-525 - Parks EQUIPMENT SUPPLIES/MAINT	E	6,392.86	-	2,443.46	7,500.00	5,000.00	66.67%
451-526 - Parks BLDG/GRDS SUPPLIES/MAINT	E	39,487.56	-	31,609.17	70,000.00	55,000.00	78.57%
451-527 - Parks UTILITIES	E	79,402.07	-	49,621.47	90,000.00	80,000.00	88.89%
451-528 - Parks TELEPHONE	E	4,235.75	-	2,743.65	5,000.00	5,000.00	100.00%
451-529 - Parks EQUIPMENT RENTALS	E	-	-	1,076.70	5,000.00	40,000.00	800.00%
451-530 - Parks FUEL	E	21,840.95	-	15,344.42	31,000.00	26,000.00	83.87%
451-531 - Parks PROFESSIONAL & TECHNICAL	E	109,316.77	-	20,278.96	30,000.00	30,000.00	100.00%
451-533 - Parks EDUCATION	E	6,602.32	-	6,175.00	500.00	12,125.00	2425.00%
451-535 - Parks OTHER	E	46.80	-	-	15,000.00	250.00	1.67%
451-546 - Parks SPECIAL DEPARTMENTAL	E	27,279.82	-	3,148.02	-	22,500.00	
451-568 - Parks TRAIL MAINTENANCE	E	-	-	-	-	-	
451-569 - Parks LEASE PAYMENT	E	-	-	-	-	-	
451-570 - Parks SOLAR PURCHASES	E	-	-	-	-	-	
451-571 - Park GARBAGE & RECYCLING	E	10,842.00	-	-	15,000.00	13,500.00	90.00%
451-572 - Parks UTILITIES	E	-	-	(64.57)	-	-	
451-573 - Parks IMPROVEMENTS	E	-	-	-	-	-	
451-574 - Parks MACHINERY & EQUIPMENT	E	-	77,862.36	-	-	-	
Total Parks O&M		1,039,336.99	77,862.36	559,926.21	1,213,529.90	1,261,306.75	103.94%
Total Public Works Department		4,990,320.06	3,211,333.38	2,916,515.16	4,962,252.30	4,393,637.75	88.54%

			2024 Actual	2025 Actual	2026 Year - to-Date Actual	2026 Approved Budget	2027 Department Request	% Change -FY27 / FY26
Revenue:								
Intergovernmental revenue								
335-360 - Class C ROAD FUND	R		523,864.89	383,527.65	177,494.35	450,000.00	450,000.00	100.00%
335-370 - Class C TRANSPORTATION TAX	R		282,906.56	280,992.04	184,246.29	300,000.00	300,000.00	100.00%
Total Intergovernmental revenue			806,771.45	664,519.69	361,740.64	750,000.00	750,000.00	0.00%
Interest								
361-300 - Class C INTEREST INCOME	R		-	-	-	-	-	
Total Interest			-	-	-	-	-	0.00%
Miscellaneous revenue								
361-316 - Proceeds From LT Debt	R		-	-	-	-	-	
362-320 - Property Owner Contributions	R		-	-	-	-	-	
362-325 - Special Services by Department	R		-	-	-	-	-	
365-350 - Proceed on sale of fixed asset	R		-	-	-	-	-	
Total Miscellaneous revenue			-	-	-	-	-	0.00%
Transfers in								
395-361 - Class C TRANS. FROM EQUITY-B.O	R		-	-	-	-	-	
Total Transfers in			-	-	-	-	-	0.00%
Total Revenue:			806,771.45	664,519.69	361,740.64	750,000.00	750,000.00	100.00%

Expenditures:

Public Works Department

Streets

400-525 - Class C EQUIP SUPPLIES & MAINT	E	I	993.74	576.26	35.59	-	63,500.00	
400-526 - Class C BLDG/GRDS SUPPLIES & M	E	I	3,304.38	196.95	991.82	38,000.00	114,000.00	300.00%
400-527 - Class C UTILITIES	E		-	-	-	-	-	
400-528 - Class C TELEPHONE	E		-	-	-	-	-	
400-529 - Class C EQUIP RENTAL	E		-	-	-	-	-	
400-530 - Class C FUEL	E	I	20,443.22	23,512.42	8,819.23	33,284.00	34,000.00	102.15%
400-541 - Class C SPECIAL DEPARTMENTAL SUPPLIES	E	I	90,919.87	40,239.20	42,743.75	35,000.00	74,600.00	213.14%
400-546 - Class C SPECIAL DEPARTMENTAL	E		16.05	682.72	-	-	-	
400-558 - Class C ROADBASE - PATCHING	E	I	13,346.73	9,078.23	5,605.38	12,500.00	15,000.00	120.00%

400-570 - Class C ASPHALT	E	I	7,626.90	5,415.00	2,881.60	31,500.00	13,000.00	41.27%
400-571 - Class C OVERLAY	E		267,494.99	819,500.85	-	-	-	
400-572 - Class C CRACK SEALING	E	I	-	4,150.00	-	6,000.00	6,500.00	108.33%
400-573 - Class C SPECIAL PROJECTS	E	I	64,770.77	58,425.74	52,273.08	-	429,400.00	
400-574 - Class C MACHINERY & EQUIPMENT	E		-	-	103,310.40	183,716.00	-	
400-575 - Class C CONCRETE ADA Transitio	E		-	-	-	-	-	
400-576 - Class C Sidewalk/Ped Ramp Rep	E		712.09	-	-	-	-	
400-577 - Class C SPECIAL PROJECTS	E		-	-	33,920.70	-	-	
400-810 - Lease Principal	E		-	-	-	-	-	
400-820 - Lease Interest	E		-	-	-	-	-	
401-691 - Class C Equipment Capital Lease	E		-	-	-	-	-	
401-692 - Class C Capital Lease Interest	E		-	-	-	-	-	

Total Streets			469,628.74	961,777.37	250,581.55	340,000.00	750,000.00	220.59%
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Total Public Works Department			469,628.74	961,777.37	250,581.55	340,000.00	750,000.00	220.59%
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Transfers out

400-580 - Transfer to Fund Balance	E		-	-	-	-	-	
400-581 - Transfer to Debt Service Fund	E		-	154,475.00	-	160,000.00	-	
400-582 - Transfer to Capital Projects Fund	E		-	250,000.00	-	250,000.00	-	

Total Transfers out			-	404,475.00	-	410,000.00	-	0.00%
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Total Expenditures:			469,628.74	1,366,252.37	250,581.55	750,000.00	750,000.00	100.00%
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PROCLAMATION

**BY THE MAYOR OF THE CITY OF MOAB, UTAH, PROCLAIMING APRIL 24, 2026
ARBOR DAY IN THE CITY OF MOAB**

WHEREAS, Arbor Day, begun in 1872, celebrates and encourages planting trees throughout the country and world; and

WHEREAS, the City of Moab has proudly held the Tree City USA designation since 1993, demonstrating over 30 years of commitment to tree stewardship, urban forestry, and sustainable landscapes; and

WHEREAS, the City's recent urban tree inventory identified 1,812 trees within city spaces; and

WHEREAS, trees beautify our community and enhance its economic vitality, making Moab a better place to live and work; and

WHEREAS, Moab's urban forest plays a vital role in supporting the well-being of residents, providing a source of serenity and renewal; and

WHEREAS, healthy trees offer shade, stabilize soil, improve stormwater management, increase energy efficiency, provide critical habitat for native species, and support cleaner air and better public health;

NOW, THEREFORE, BE IT RESOLVED, I, Joette Langianese, Mayor of Moab, Utah, do hereby proclaim April 24, 2026, as Arbor Day and urge residents to join me in celebrating and enjoying the benefits trees provide to Moab and the surrounding area.

Joette Langianese, Mayor

Sommar Johnson, City Recorder



PROCLAMATION

**BY THE MAYOR OF THE CITY OF MOAB, UTAH, PROCLAIMING APRIL 13-20, 2026
INTERNATIONAL DARK SKY WEEK IN THE CITY OF MOAB**

WHEREAS, the aesthetic beauty and wonder of a natural night sky is a shared heritage of all humankind; and

WHEREAS, the experience of standing under a starry night sky inspires feelings of wonder and awe, encouraging a growing interest in science and nature, particularly among young people and visitors from outside the local communities.; and

WHEREAS, light pollution has scientifically established economic and environmental consequences, including impacts on ecological systems and human health; and

WHEREAS, Astro-tourism brings economic benefits to Moab and surrounding communities; and

WHEREAS, Moab City became an International Dark Sky Community in 2024, recognizing its leadership in protecting the natural night sky; and

WHEREAS, Utah is home to the greatest concentration of internationally recognized Dark Sky Places; and

WHEREAS, the International Dark-Sky Association is the globally recognized authority on light pollution and has created International Dark Sky Week to raise awareness and provide free resources to the public to encourage the protection of and enjoyment of dark skies and responsible outdoor lighting.

NOW, THEREFORE, BE IT RESOLVED, I, Joette Langianese, Mayor of Moab, Utah, do hereby proclaim April 13-20, 2026, as International Dark Sky Week and ask each resident to join me in protecting and raising awareness about our treasured night skies.

Joette Langianese, Mayor

Sommar Johnson, City Recorder

MOAB CITY COUNCIL MINUTES--DRAFT
REGULAR MEETING
March 10, 2026

Regular Meeting Attendance and Call to Order:

Moab City Council held its Regular Meeting on the above date in Council Chambers. Archived audio is at www.utah.gov/pmn and video is at www.youtube.com/watch?v=rs2bjAV8aYI. Mayor Joette Langianese called the meeting to order at 5:30 p.m. Councilmembers Jason Taylor, Tawny Knutson-Boyd, Kaitlin Myers, Colin Topper and Miles Loftin attended. Also in attendance were City Manager Michael Black, City Recorder Sommar Johnson, Strategic Initiatives and Sustainability Director Alexi Lamm, Human Resources Director Dani Guerrero, Police Chief Lex Bell, Assistant Chief James Blanton, Jr., Community Development Director Cory Shurtleff, Public Works Director Levi Jones, Utilities Director Obe Tejada, Treasurer Marcy Mason, Engineer Mark Jolissaint, Attorney Lisa Watts Baskin and five members of the public.

Strategic Plan Review and Fiscal Year (FY) 2026/2027 Budget Workshop:

Strategic Initiatives & Sustainability Director Lamm presented organizational accomplishments based on Council priorities with the purpose of planning for the new year. She reviewed Council's top five goals: to improve downtown, explore Walnut Lane and affordable housing, facilitate public access to government, implement active transportation, execute the strategic plan and natural hazard mitigation. Discussion regarding downtown improvements included Councilmember Taylor stating his support for ongoing sidewalk improvements and Councilmember Myers asking about carryover from one year's plan to the next. Enforcement and safety concerns were deliberated and Councilmember Topper mentioned prioritization of the north corridor of Main Street. He said he wants to beautify the corridor, calm traffic, and make the area inviting to visitors. He added his appreciation of engagement with business owners. Discussion about Walnut Lane and housing broadened from final disposition of Walnut Lane to identifying housing priorities, deed restrictions for affordable housing, the future of the active employee household (AEH) ordinance, and the rent to own continuum. Councilmember Myers brought up action priorities to address housing, including a Council housing workshop, how to keep funding in the housing fund, and a review of the impact fee policy. Review of the Active Transportation goal included sidewalks, crosswalks, traffic calming, traffic enforcement and Moab Area Transit (MAT) grant funding, and pathway safety and maintenance. Discussion of the strategic goal of plan implementation centered on ballpark planning, the recreation and aquatic center, Swanny Park, and low water landscapes that tie into facility maintenance. Councilmember Topper mentioned the general plan update. Regarding natural hazard mitigation, discussion surrounded work on the stormwater master plan, continuing flood mitigation, defining the wildland-urban interface (WUI) corridors, and fire preparedness. Topics surrounding public access to government were discussed in the context of implementation and communication of plans, and included making City policies clear and accessible, scaling up public outreach, engaging the public in budget workshops, and adding opportunities for staff and Council to connect with residents. Mayor Langianese pointed out that the strategic goals and objectives tie to building the next year's budget.

City Manager Black transitioned the discussion to the budget. He said revenues are trending higher and expenditures are down. He went over enterprise funds and tax collections. Black detailed anticipated personnel expenditures and a proposed salary freeze on eight to 13 highly compensated City employees. Utilities Director Tejada spoke about enterprise funds and said water and sewer master plans will be moved into the capital fund. He said the 2027 water request budget is an 11 percent increase. He said office supplies and sample shipping costs increased. He highlighted other projected budget changes. Human Resources Director Guerrero stated the personnel budget is projected for each employee's status at the time of hiring, meaning, for example, if an employee gets married and their benefits increase, that is not accounted for in the budget. She said salaries will increase by 13 percent because there was a salary calculation error in the prior year's budget. She said there is a planned increase of 10 percent for dental and health insurance. Tejada continued with a presentation of sewer budget figures, including an overall operating budget increase of 10.9 percent. He touched on water and sewer capital projects.

Police Chief Bell presented his budget and explained that some police shifts are paid by the State. He said the total budget request is an increase of 3.65 percent and said victim advocates, code compliance, animal shelter, salaries and benefits went up 4.1 percent. Chief Bell went over equipment and training, and Councilmember Myers asked about increased costs, attributed to hiring bonuses and a full staff of 11 officers. A housing stipend rebranded as Line of Duty pay was discussed, and Myers stated that she wants stipends to be equitable across the City for lower wage employees. Discussion ensued regarding reducing costs and retaining staff. Councilmember Loftin stated he wanted salaries to reflect the desirable pay rather than augmentation with stipends. Mayor Langianese asked if there was a written policy. Councilmember Knutson-Boyd complimented Chief Bell on his leadership. City Manager Black offered to answer Council questions at any time. Mayor Langianese stated the next budget workshop would be March 24.

Public Comments:

Randy Day asked if the ballpark redesign is taking away 25 percent of the ballparks. He said he wants a tournament to come here and needs different fields for kids under age 13. He said a practice field is needed and he wants to name the fields after Glen Richeson.

Sophia Fisher thanked Team Rubicon for their upcoming eighth operation for a fire break campaign and invited staff and Council to meet the team and learn about the volunteer operation.

Police Department Update:

Police Chief Bell updated Council on the Citizen's Police Academy. He said his department will host six weeks of nightly courses for residents and Council members. He said the course is for residents over age 18, with background checks because firearms will be used at the range. Bell said he wants class sizes at 20, and he said he will get application information out to residents.

Consent Agenda—Approved

Councilmember Knutson-Boyd moved to approve the consent agenda, as follows: approval of minutes of the February 24, 2026, regular meeting and approval of bills against the City of Moab in the amount of \$1,178,396.22. Councilmember Loftin seconded the motion. The motion passed 5-0 with Councilmembers Topper, Taylor, Knutson-Boyd, Myers and Loftin voting aye.

General Business:

Sand Flats Road Improvements Letter of Support—Approved

Presentation and Discussion: Andrea Brand, Director of the Sand Flats Recreation Area, presented a request for a letter of support for Grand County's application to improve Sand Flats Road and develop a separate multi-use pathway. She noted she had already obtained letters of support from stakeholders including the Grand County Commission, the Bureau of Land Management and the Governor's Office for Economic Development. She explained that the Sand Flats Road improvements are mentioned in the County and City's 2022 Unified Transportation Master Plan. Brand explained there are 400 vehicle trips daily and in peak season there are 800-1200 trips daily, which is well above the recommended travel load for a gravel road. Councilmember Topper spoke in favor of safe bike access to Sand Flats, and Councilmember Taylor concurred and encouraged paving the road. It was explained the current letter of support is for a planning and design grant.

Motion and Vote: Councilmember Taylor moved to approve a letter of support for Grand County's application to improve Sand Flats Road and develop a separate multi-use pathway. Councilmember Topper seconded the motion. The motion passed unanimously.

Center Street Ballpark Redesign Project Contract Award—Approved

Presentation and Discussion: Parks, Recreation & Trails Director Patrick Trim participated via electronic means to answer questions about the project entailing redesign of the Center Street ballparks. City Manager Black stated the bid came in under budget and the City plans for public involvement. Councilmember Taylor noted the proposed firm had worked with the City for several years.

Motion and Vote: Councilmember Taylor moved to approve a contract award to Civil Science for the

Center Street Ballpark Redesign Project in the amount of \$144,600.00 and authorize the Mayor to sign it. Councilmember Knutson-Boyd seconded the motion. Councilmember Myers asked about a non-awarded firm. The motion passed 5-0 with Councilmembers Taylor, Knutson-Boyd, Topper, Myers and Loftin voting aye.

AMASA Apartments Phase I Impact Fee Waiver Request—Approved

Councilmember Loftin recused himself from the discussion and consideration.

Presentation and Discussion: City Manager Black presented the impact fee waiver request from AMASA Apartments Phase I. He said it was based on the policy recently adopted by Council and said the requested amount was \$43,750. He recommended approval and stated the applicant met all the criteria established for low-income housing for the community. Councilmember Myers stated that her understanding of the code is that the waiver is based on a per unit amount and not an average. She proposed a waiver for an amount difference of \$625, amounting to \$44,375. City Manager Black said the intent of the policy was based on averaging, and said that was how the adopted policy was presented to Council. He said it could be resolved going forward with an amendment to Moab Municipal Code Section. 6-C-1. Councilmember Topper stated averaging is mentioned twice in the language of the Code. He said he looked forward to amending the language in the future. He said this type of housing addresses the need for workforce housing for large hotels that contributed to the fee-in-lieu to satisfy requirements of the Active Employment Household (AEH) ordinance. Councilmember Knutson-Boyd stated her support for the method and wants it to be malleable.

Motion and Discussion: Councilmember Topper moved to approve the AMASA Apartments Phase I Impact Fee Waiver Request with the condition that the applicant shall provide proof of recording of the required declaration of restrictive covenants prior to the issuance of any fee waivers or credits and authorize the City Manager to execute the required waiver contract. Councilmember Knutson-Boyd seconded the motion. Councilmember Myers stated she would support the motion, yet she strongly disagreed with the interpretation and said that language needs to be revisited because of the importance of prioritizing the most subsidy to the units that need it most. She emphasized her disagreement with the final amount.

Vote: The motion passed 4-0 with Councilmembers Taylor, Knutson-Boyd, Topper and Myers voting aye.

Cooperative 1581 Phase 1, LLC Impact Fee Waiver Request—Approved

Presentation and Discussion: Mayor Langanese explained the request was for the same fee waiver request program with a different developer, the Cooperative 1581 Phase 1, LLC. Councilmember Myers explained that the difference between averaging and a per unit calculation was more significant for the proposed waiver, and her computation added up to \$109,625, with a difference of \$16,375, which she said could be used for down payment assistance. She said that over time, with bigger projects, it makes a bigger difference. Councilmember Loftin stated the policy was developed prior to his tenure on Council. He said it is not well-spent money and the Workforce Affordable Housing Units (WAHU) fund could benefit residents better rather than adjust a developer's bottom line. He stated the housing task force is in favor of down payment assistance and impact fees are needed to develop infrastructure. Councilmember Myers thanked the developers for their efforts to provide affordable housing in Moab. City Manager Black said the application is for 144 units, rather than 50 units, and the developer had met all requirements and had already recorded the 50-year deed restrictions. He recommended the fee waiver request for \$126,000 was based on the interpretation of the prior motion. Councilmember Taylor concurred.

Motion and Discussion: Councilmember Taylor moved to approve the impact fee waiver request submitted by the cooperative 1581 phase 1 LLC based on staff's findings of compliance with the affordable housing partnership policy and authorize the City Manager to execute required waiver contract. Councilmember Knutson-Boyd seconded the motion. Councilmember Knutson-Boyd said this program has been in development for many years and she expressed her sentiment that it was never intended to be a down-payment assistance program and expressed a hope to rewrite the policy in the future.

Vote: The motion passed 4-1 with Councilmembers Taylor, Knutson-Boyd, Topper and Myers voting aye

and Councilmember Loftin voting nay.

City Manager Updates: City Manager Black reported on a meeting regarding the Glen Canyon Recreation Area water levels and went over the costs to improve or replace boat ramps and talked about low water levels and the future of power production at risk. He said he has been working on the budget proposal, along with internal policies and procedures. He said he is open to discussion.

Mayor and Council Reports:

Councilmember Topper spoke about the upcoming Spring Spruce Up trail maintenance event.

Councilmember Knutson-Boyd reported that she attended a meeting of the Canyonlands Health Care Special Service District as well as a meeting of the City's audit committee. She praised the clean audit and attributed the success of the audit to City Manager Black and his team.

Councilmember Loftin reported on a meeting of the housing authority. He said all the cottages at Arroyo Crossing had been rented. He noted the County had increased impact fees. He said he attended the City housing task force meeting with Councilmember Myers. He mentioned AEH deed restricted accessory dwelling units (ADUs). He also stated he attended the most recent meeting of Utah Renewable Communities.

Councilmember Taylor reported he visited Washington DC to lobby for the North Wash boat ramp. He met with the Utah Congressional delegation, which was receptive about flood mitigation. He said timed entry and the tailings pile funding were discussed. He reported on essential air service and said four airlines seek a contract award for Canyonlands Field. He said he attended a travel council meeting.

Councilmember Myers reported that the City's housing subcommittee has provided recommendations for priorities. She said the legislative session ended on Friday. Myers reported on a courthouse open house and a housing task force meeting.

Mayor Langianese reported on her visit to Washington DC. She said she asked for \$10 million in federal funding for the 300 South bridge reconstruction and predicted there would likely be an appropriation later in the year. She also reported she is requesting funding for transit. She mentioned a discussion with the Congressional delegation regarding timed entry at Arches National Park. She said she met with the Metropolitan Water District of Southern California regarding the tailings pile and a large event is being planned. She concluded by mentioning the post office museum in Washington DC.

Executive (Closed) Session:

Councilmember Knutson-Boyd moved to enter a closed strategy session to discuss the purchase, exchange, or lease of real property and to discuss reasonably imminent and/or pending litigation. Councilmember Loftin seconded the motion. The motion passed unanimously. Mayor Langianese convened the closed session at 7:58 p.m. Councilmember Knutson-Boyd moved to end the closed session. Councilmember Topper seconded the motion. The motion passed unanimously. Mayor Langianese ended the closed session at 8:38 p.m.

Adjournment:

Councilmember Loftin moved to adjourn the meeting. Councilmember Topper seconded the motion. The motion passed unanimously. The Mayor adjourned the meeting at 8:39 p.m.

APPROVED: _____
Joette Langianese, Mayor

ATTEST: _____
Sommar Johnson, City Recorder

MOAB CITY CORPORATION
Disbursement Listing
MACU Checking - 03/05/2026 to 03/11/2026

Payee Name	Reference Number	Payment Date	Payment Amount	Void Date	Void Amount	Source
AD-VERTISER	279647	03/11/2026	\$342.00			Purchasing
AERZEN USA CORPORATION	279648	03/11/2026	\$13,540.08			Purchasing
AFFEKTIVE SOFTWARE LLC	279649	03/11/2026	\$236.06			Purchasing
AMAZON CAPITAL SERVICES	279650	03/11/2026	\$437.49			Purchasing
ARCHER MECHANICAL AND MAINTEN	279651	03/11/2026	\$2,188.80			Purchasing
ARNIE BUTLER & ASSOCIATES	279652	03/11/2026	\$3,500.00			Purchasing
BLACKBURN'S PROPANE INC	279653	03/11/2026	\$42.35			Purchasing
BLUE STAKES OF UTAH 811	279654	03/11/2026	\$105.04			Purchasing
CANYONLANDS AUTO & MINING SUP	279655	03/11/2026	\$681.89			Purchasing
CHEMTECH-FORD LLC	279656	03/11/2026	\$486.00			Purchasing
Croasmun, Larry	279657	03/11/2026	\$179.76			Purchasing
CURT'S CUSTOM WELDING	279658	03/11/2026	\$1,365.00			Purchasing
CUSTOMER REFUNDS	279659	03/11/2026	\$35.00			Purchasing
CUSTOMER REFUNDS	279660	03/11/2026	\$15.00			Purchasing
DESERT WEST OFFICE SUPPLY	279661	03/11/2026	\$59.29			Purchasing
DUFFORD,WALDECK, MILBURN & KR	279662	03/11/2026	\$8,844.94			Purchasing
DUO-GARD INDUSTRIES INC.	279663	03/11/2026	\$11,824.50			Purchasing
EMERY TELCOM	279664	03/11/2026	\$2,105.88			Purchasing
GOBLE SAMPSON ASSOCIATES INC	279665	03/11/2026	\$3,207.50			Purchasing
GRAINGER	279666	03/11/2026	\$426.65			Purchasing
KILGORE COMPANIES LLC	279667	03/11/2026	\$467.41			Purchasing
LANDMARK DESIGN INC.	279668	03/11/2026	\$667.50			Purchasing
MCKINSTRY ESSENTION, LLC	279669	03/11/2026	\$35,110.20			Purchasing
MOAB DOWNTOWNER LLC	279670	03/11/2026	\$54,841.27			Purchasing
MOAB MAILING CENTER	279671	03/11/2026	\$20.58			Purchasing
MOAB SUN NEWS	279672	03/11/2026	\$375.00			Purchasing
MOAB VETERINARY CLINIC	279673	03/11/2026	\$400.00			Purchasing
PETERSON PLUMBING SUPPLY	279674	03/11/2026	\$875.12			Purchasing
PROVELOCITY	279675	03/11/2026	\$12,390.00			Purchasing
RIVER CANYON WIRELESS	279676	03/11/2026	\$84.99			Purchasing
ROCKY MOUNTAIN POWER	279677	03/11/2026	\$29,005.11			Purchasing
SALT LAKE COMMUNITY COLLEGE	279678	03/11/2026	\$263.00			Purchasing
SHOW AND TELL PRODUCTIONS	279679	03/11/2026	\$75.00			Purchasing
SKAGGS	279680	03/11/2026	\$119.80			Purchasing
SMITH HARTVIGSEN PLLC	279681	03/11/2026	\$17,162.63			Purchasing
SOLID WASTE SPECIAL SERVICE DIS	279682	03/11/2026	\$15,989.90			Purchasing
SOUTHEASTERN UTAH DISTRICT HE	279683	03/11/2026	\$300.00			Purchasing
STANDARD PLUMBING SUPPLY CO.	279684	03/11/2026	\$100.52			Purchasing
THATCHER COMPANY INC.	279685	03/11/2026	\$6,352.00			Purchasing
THE MOAB TIMES-INDEPENDENT	279686	03/11/2026	\$208.00			Purchasing
TURNER LUMBER OF MOAB	279687	03/11/2026	\$189.63			Purchasing
UTAH STATE TREASURER	20260311	03/11/2026	\$10.00			Purchasing
WALKER DRUG	279688	03/11/2026	\$67.93			Purchasing
WALKER'S TRUE VALUE HARDWARE	279689	03/11/2026	\$568.92			Purchasing
WRIGHT EXPRESS FSC	20260310	03/10/2026	\$11,242.69			Purchasing
ZUNICH BROS. MECHANICAL LLC	279690	03/11/2026	\$230.00			Purchasing
			\$236,740.43		\$0.00	

MOAB CITY CORPORATION
Disbursement Listing
MACU Checking - 03/12/2026 to 03/18/2026

Payee Name	Reference Number	Payment Date	Payment Amount	Void Date	Void Amount	Source
AMAZON CAPITAL SERVICES	279691	03/18/2026	\$2,279.12			Purchasing
AT&T MOBILITY II, LLC	279692	03/18/2026	\$2,286.58			Purchasing
Bell, Alexander	279693	03/18/2026	\$239.00			Purchasing
Blanton Jr., James	279694	03/18/2026	\$239.00			Purchasing
CANYONLANDS AUTO & MINING SUP	279695	03/18/2026	\$901.28			Purchasing
CARD SIGNS	279696	03/18/2026	\$120.00			Purchasing
CATE RENTAL & SALES LLC	279697	03/18/2026	\$297.44			Purchasing
CHEMTECH-FORD LLC	279698	03/18/2026	\$423.00			Purchasing
CITY OF MOAB	279699	03/18/2026	\$1,150.20			Purchasing
CIVIL SCIENCE INFRASTRUCTURE IN	279700	03/18/2026	\$10,076.50			Purchasing
CUSTOMER REFUNDS	279701	03/18/2026	\$500.00			Purchasing
DESERT WEST OFFICE SUPPLY	279702	03/18/2026	\$118.99			Purchasing
EXPEDIA POWER INC.	279703	03/18/2026	\$63,648.30			Purchasing
FARM & CITY GENERAL STORE	279704	03/18/2026	\$20.21			Purchasing
FIRST RESPONDERS FIRST,LLC	279705	03/18/2026	\$325.00			Purchasing
GRAND TIRE PROS	279706	03/18/2026	\$756.00			Purchasing
HANSEN ALLEN & LUCE INC	279707	03/18/2026	\$3,875.75			Purchasing
INTERMOUNTAIN FARMERS ASSOCIA	279708	03/18/2026	\$374.50			Purchasing
JOETTE LANGIANESE	279709	03/18/2026	\$1,312.22			Purchasing
JOHNSON TRACTOR AND IMPLEMEN	279710	03/18/2026	\$850.00			Purchasing
KILGORE COMPANIES LLC	279711	03/18/2026	\$671.05			Purchasing
KIMLEY-HORN AND ASSOCIATES INC.	279712	03/18/2026	\$67,004.15			Purchasing
MOAB HEAT N COOL LLC	279713	03/18/2026	\$870.18			Purchasing
MOAB MAILING CENTER	279714	03/18/2026	\$20.58			Purchasing
MOAB SUN NEWS	279715	03/18/2026	\$1,180.00			Purchasing
MOUNTAIN WEST COMMERCIAL DRIV	279716	03/18/2026	\$3,000.00			Purchasing
MOUNTAINLAND SUPPLY	279717	03/18/2026	\$197.26			Purchasing
PACKARD WHOLESALE	279718	03/18/2026	\$1,605.82			Purchasing
PERSONNEL SAFETY ENTERPRISES	279719	03/18/2026	\$59.25			Purchasing
PETERSON PLUMBING SUPPLY	279720	03/18/2026	\$883.40			Purchasing
PREMIER VEHICLE INSTALLATION	279721	03/18/2026	\$26,365.98			Purchasing
PROFESSIONAL DOCUMENT SOLUTI	279722	03/18/2026	\$40.49			Purchasing
ROYCE'S ELECTRONICS INC.	279723	03/18/2026	\$28.98			Purchasing
SALT LAKE COMMUNITY COLLEGE	279724	03/18/2026	\$329.00			Purchasing
SCOOTER'S TOOLS LLC	279725	03/18/2026	\$587.64			Purchasing
SNAP-ON INDUSTRIAL	279726	03/18/2026	\$260.19			Purchasing
STANDARD PLUMBING SUPPLY CO.	279727	03/18/2026	\$47.55			Purchasing
T.W.S. CONSTRUCTION INCORPORAT	279728	03/18/2026	\$48,981.43			Purchasing
Tejada, Obe	279729	03/18/2026	\$239.00			Purchasing
TURNER LUMBER OF MOAB	279730	03/18/2026	\$45.73			Purchasing
USABUEBOOK	279731	03/18/2026	\$1,085.22			Purchasing
UTAH LEAGUE OF CITIES & TOWNS	279732	03/18/2026	\$8,101.94			Purchasing
UTAH LOCAL GOVERNMENTS TRUST	20260318	03/18/2026	\$9,237.70			Purchasing
VERIZON WIRELESS	279733	03/18/2026	\$2,657.30			Purchasing
W.E.T. INC.	279734	03/18/2026	\$750.00			Purchasing
WALKER'S TRUE VALUE HARDWARE	279735	03/18/2026	\$517.60			Purchasing
ZUNICH BROS. MECHANICAL LLC	279736	03/18/2026	\$100.00			Purchasing
			\$264,660.53		\$0.00	

CITY OF MOAB RESOLUTION 06-2026
A RESOLUTION ASSESSING ABATEMENT COSTS AND FEES FOR THE
ABATEMENT OF THE DANGEROUS BUILDING LOCATED AT 737 MOUNTAIN
VIEW DRIVE, MOAB UTAH.

WHEREAS, on July 17, 2024, the City of Moab's Chief Building Official determined that the structure located at 737 Mountainview Drive, Moab Utah, (the "**Property**") more particularly described as Grand County Parcel No. 01-0MMV-0021, was a dangerous building and ordered that the building be vacated, and demolished or repaired; and

WHEREAS, the property owners appealed the July 17, 2024 determination and order to the City of Moab's Land Use Appeal Authority; and

WHEREAS, on June 28, 2025, following briefing and a hearing, the City of Moab's Land Use Authority entered an order denying the appeal and affirming the determination of the City of Moab's Chief Building Official; and

WHEREAS, the dangerous structure on the Property was not demolished or repaired by the Property Owner by the required deadline; and

WHEREAS, the City of Moab pursuant to applicable laws engaged contractors to demolish the dangerous structure on the Property; and

WHEREAS, the City of Moab paid \$93,863.00 in costs for the abatement of the dangerous structure as detailed in **Exhibit A**; and

WHEREAS, the City of Moab provided notice of the costs to the Property Owner and those costs have not been paid by the Property Owner; and

WHEREAS, the City of Moab may recover costs and fees by lien and special assessment pursuant to the Uniform Code for the Abatement of Dangerous Buildings; and

WHEREAS, the City of Moab on March 24, 2026 conducted a hearing to hear protests and objections to the abatement costs; and

WHEREAS, following the City Moab finds that the abatement costs are justified.

NOW, THEREFORE BE IT RESOLVED that the Moab City Council hereby approves Moab City Resolution 06-2026, confirming, ordering, and assessing \$93,863.00 in costs plus interest at 7 percent per annum to be assessed against the Property and authorizing City staff to pursue and recover such funds:

PASSED AND APPROVED in open Council by a majority vote of the Governing Body of Moab City Council this 24th day of March 2026.

SIGNED: _____
Joette Langianese, Mayor

ATTEST: _____
Sommar Johnson, Recorder

Exhibit A



A-1 Abatement

PO Box 610 | Draper, Utah 84020
801-870-0340 | info@a-1abatement.com | www.a-1abatement.com

RECIPIENT:

City of Moab

217 East Center Street
Moab, Utah 84532

SERVICE ADDRESS:

737 South Mountain View Drive
Moab, Utah 84532

Invoice #3941

Issued 01/02/2026

Due 01/17/2026

Total \$79,855.00

Account Balance \$79,855.00

Abatement with Structure Demolition & Land Clearing

Product/Service	Description	Qty.	Unit Price	Total
Ceiling Texture (popcorn) Abatement	~300 sq.ft. (House) Textured ceiling (popcorn) abatement. Remove all ACM texturing & contaminated materials for demolition of structure. Asbestos removal to follow all UDAQ requirements as per R307-801-11: 3 Stage Decon.*Critical Barrier Setup*4&6 Mil Poly*Wetting Agent*Poly Tape*Spray Adhesive*Blades*HEPA Vac*Neg Air w/ HEPA*Manometer*Lay-Flat Hose*Asbestos Bags/Labels Licensed ACM worker and supervisor with PPE (suits, P100 filters, gloves, boots..ect) DEQ Permitting and state certified abatement company Includes: * UDAQ ASB10 permit for RACM * Mobilization of crew, materials for abatement, and waste can for RACM. * All RACM will be containerized as req'd by R307-801-14 * All RACM will be disposed of at a UDAQ approved landfill, Mountain View Landfill in Salt Lake City	1	\$40,730.00	\$40,730.00



A-1 Abatement

PO Box 610 | Draper, Utah 84020
801-870-0340 | info@a-1abatement.com | www.a-1abatement.com

Product/Service	Description	Qty.	Unit Price	Total
Structure Demolition	Complete Demolition of Structure. Demolition work includes: *All associated concrete/footings/foundations for single home structure *Temporary water and sewer cap on property for future re-use (NOT IN STREET). *Concrete driveway from street to structure to be demo'd *Permitting with city *UDAQ Demo permit (10DEMO) Coordination of all necessary utility line kills, permits, and inspections (ALL 3rd PARTY UTILITY LINE KILLS AND PERMIT FEES TO BE REIMBURSED ON FINAL INVOICE) Please note that in some cases, utility services refuse to work with us, in which case the owner may have to be involved. Excluded: * Fill materials, compaction and security fencing once the demolition work is completed * Landfill fees for non-hazardous water materials to be dumped at Moab landfill * Demo/haul of large trees (4), and all other green materials on the property.	1	\$39,125.00	\$39,125.00

REMIT ALL PAYMENTS TO:
A-1 ABATEMENT
PO BOX 610
DRAPER, UT, 84020

Total	\$79,855.00
Account balance	\$79,855.00

Thank you for your business. Please contact us with any questions regarding this invoice.

All services provided are invoiced at the time of completion and are subject to the agreed payment terms. If payment is not received within the specified payment terms, any overdue and unpaid balances will be charged interest at a rate of 7.5% per month, charged daily until the balance is paid in full.



A-1 Abatement

PO Box 610 | Draper, Utah 84020
801-870-0340 | info@a-1abatement.com | www.a-1abatement.com

City of Moab
217 East Center Street
Moab, Utah 84532

Abatement with Structure Demolition & Land Clearing

Invoice #: 3941
Due date: 01/17/2026
Amount due: \$79,855.00
Amount enclosed: _____

Mail to:
A-1 Abatement
PO Box 610
Draper, Utah 84020

Enclosure 2



Solid Waste
2295 South Highway 191
Moab, Utah 84532
(435) 259-6314
www.swssd1ut.gov

City of Moab
217 E Center
Moab, Utah 84532

INVOICE NO	MOAB INV1480
CUSTOMER NO	[REDACTED]
INVOICE DATE	12/31/2025
DUE DATE	20th of the Month
BALANCE FWD	[REDACTED]
PAYMENTS	[REDACTED]
CREDITS	[REDACTED]
CHARGES	[REDACTED]
BALANCE DUE	[REDACTED]
PYMT TYPE	Check

CURRENT	1-30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	BALANCE DUE
[REDACTED]	\$0.00	\$0.00	\$0.00	\$0.00	[REDACTED]

Site: City of Moab - Contract Master Account, 217, E Center St, Moab, Utah, United States, 84532

DATE	DESCRIPTION	FREQUENCY	QUANTITY	RATE	AMOUNT
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12/29/2025	MOAB 146985, C&D - Commercial/Gov Rates, Processing/Disposal, (MinCharge), , PO:146985	Per Volume	15.55	\$22.00	\$342.00
12/29/2025	MOAB 146989, C&D - Commercial/Gov Rates, Processing/Disposal, (MinCharge), , PO:146989	Per Volume	15.55	\$22.00	\$342.00
12/30/2025	MOAB 147003, C&D - Commercial/Gov Rates, Processing/Disposal, (MinCharge), , PO:147003	Per Volume	124.45	\$22.00	\$2,738.00
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12/31/2025	MOAB 147022, C&D - Commercial/Gov Rates, Processing/Disposal, (MinCharge), , PO:147021	Per Volume	77.77	\$22.00	\$1,711.00
12/31/2025	MOAB 147039, C&D - Commercial/Gov Rates, Processing/Disposal, (MinCharge), , PO:147039	Per Volume	15.55	\$22.00	\$342.00



TITLE: Consideration of the City of Moab Fiscal Year 2026-2027 Strategic Plan

DISPOSITION: Discussion and possible action

PRESENTER/S: Alexi Lamm, Director of Strategic Initiatives and Sustainability

ATTACHMENT/S:

- City of Moab Strategic Plan, Fiscal Year 2026-2027
- Resolution 05-2026

RECOMMENDED MOTION/S: I move to adopt Resolution 05-2026, Adopting A City of Moab Fiscal Year 2026-2027 Strategic Plan

OTHER OPTIONS: Approve with modifications, or table the action to a later meeting with specific direction to City Staff as to additional information needed

SUMMARY:

As part of the annual budgeting cycle, the City of Moab develops a Strategic Plan to guide budgetary and operational priorities. This process ensures alignment between city goals and the allocation of resources. At this meeting, staff will present the Strategic Plan for fiscal year 2026-2027 for consideration of the City Council.

Overview of the 2026-2027 Strategic Planning process:

- January 8–9, 2026: The City Council began discussing the FY27 Strategic Plan.
- March 10, 2026: Staff proposed updates to the FY26 Strategic Plan and received feedback from City Council on additions and revisions.
- March 24, 2026: Staff will propose a version of the FY27 Strategic Plan for approval.

Adoption of this Strategic Plan gives direction to the City administration to use and reference as a guiding document in managing the City and prioritizing Council initiatives throughout the fiscal year. After adoption, this Plan will be available on the City's website within the next month.

RELEVANT LAWS & ADOPTED PLANS:

Utah law requires municipalities to have a long-range general plan. The strategic plan is a short-term tool to ensure the City is meeting its long-term goals each year in the budgeting process.

RESPONSIBLE DEPARTMENT:

Administration

FISCAL IMPACT:

The Strategic Plan guides the City's priorities and budget, but it does not impact the city fiscally independent of its influence on the City's projects and priorities.

ADO

WF

January 20

WF

and on air



Strategic Plan

FISCAL YEAR
2026-2027



Crews stabilized the banks of Mill Creek in several locations throughout Moab to reduce erosion and improve long-term stream management.

CITY OF MOAB RESOLUTION NO. 05-2026
ADOPTING A CITY OF MOAB FISCAL YEAR 2026-2027 STRATEGIC PLAN

WHEREAS, the City Council and City staff engaged in two-day planning sessions in January 2026 to define priorities for Fiscal Year 2026-2027; and,

WHEREAS, these sessions produced a draft Strategic Plan ("Plan") that identifies new and ongoing initiatives and projects to be accomplished in addition to the administration's daily responsibilities; and,

WHEREAS, the City Council and City staff are designing the City's Fiscal Year 2026-2027 Budget to achieve the goals and objectives identified in the Plan; and,

WHEREAS, the City Council will adopt the Fiscal Year 2026-2027 Budget by June 2026; and,

WHEREAS, the Strategic Plan was presented to the public and City Council on March 24, 2026 (Attachment A); and,

WHEREAS, the Strategic Plan is not considered a prescriptive document, nor does it mandate any action related to public policy or the development of public infrastructure. Rather, the Plan is a tool to be used by staff and elected officials in guiding community priorities.

NOW, THEREFORE, BE IT RESOLVED by the Moab City Council:

1. **Adoption.** The City Council hereby adopts and approves the City of Moab Fiscal Year 2026-2027 Strategic Plan as presented in Attachment A.
2. **Intended Use.** The City Council commits to using the Plan as a guide and expression of community values in adopting policy that will bring about outcomes as described in the Plan. The City Council desires to maintain flexibility to respond to opportunities and needs as they arise and may deviate or amend the Plan as future priorities and needs dictate.
3. **Direction to Staff.** The City Council directs staff to use and reference the Plan as a guiding document in administration, management, and in making recommendations to the City Council.

PASSED AND APPROVED by a majority of the City Council, this 24th day of March 2026.

By: _____

Joette Langianese, Mayor

Date

Attest:

By: _____

Sommar Johnson, City Recorder

Date

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Photos contributed by Moab City staff.

City Leadership

A five-member City Council and a Mayor govern the City of Moab, whom residents elect for four-year terms. The Mayor acts as the chairperson for City Council meetings, breaks ties, signs official documents, and appoints officials. The City Council approves resolutions, ordinances, and financial activities of the City. The City Council also hires a City Manager, who is the chief executive and who manages all employees of the City.

- Elected
- Mayor Joette Langianese
- City Council
- Tawny Knuteson-Boyd
 - Miles Loftin
 - Kaitlin Myers
 - Jason Taylor
 - Colin Topper

Management Team Staff

- Michael Black, City Manager

Lex Bell, Police Chief

Lisa Church, Communication & Engagement Manager

Dani Guerrero, Human Resources Director

Sommar Johnson, Recorder

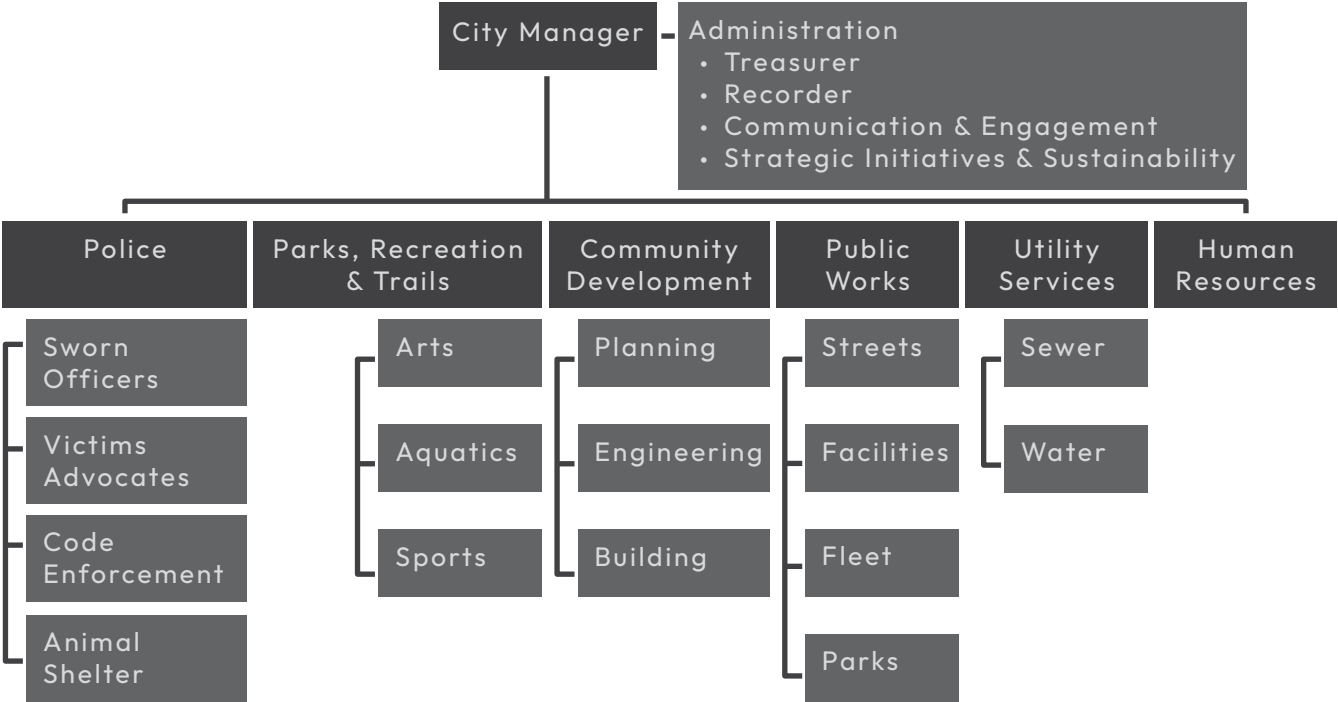
Levi Jones, Public Works Director
- Alexi Lamm, Strategic Initiatives & Sustainability Director

Marcy Mason, Treasurer

Cory Shurtleff, Community Development Director

Obe Tejada, Utility Services Director

Patrick Trim, Parks, Recreation & Trails Director



Introduction

The Utah Municipal Land Use, Development, and Management Act (Utah Code § 10-9a-401) requires cities to “prepare and adopt a comprehensive, long-range general plan.” The City of Moab fulfills this requirement through its 2017 General Plan, which guides decision-making to meet current needs while preparing for the future, including budgeting priorities.

From this foundation, the City Council adopts short-term strategic plans, typically focused on one- to two-year priorities (Figure 1). These action plans align with the broader goals of the General Plan and translate long-term objectives into achievable steps, recognizing that some priorities require longer timelines.

In 2022, Moab launched a community visioning process to shape the city’s direction through 2030 (City of Moab, 2022). The result was the Moab – Tomorrow Together Vision & Strategic Action Plan, which identifies “strategic pillars”—major themes identified by residents and stakeholders as essential to Moab’s future.

When adopting the plan, the City Council affirmed its commitment to using it as a guide while maintaining flexibility to respond to changing needs, noting its ability to “respond to opportunities and needs as they arise.”

In that spirit, the City used its January 8-9, 2026 strategic planning sessions to guide implementation, along with a March workshop, to guide and refine the 2026–2027 plan. This annual process allows for regular monitoring and adjustment based on changing conditions.

Thus, the 2026–2027 Strategic Plan builds on the original Vision and prior plans while responding to current needs. This year’s plan widens its focus on housing and hazard mitigation and emphasizes opportunities for City Council to connect with residents.

The City Council, guided by community input, set priorities for this year’s plan. With staff support, the Council aligned resources and budget decisions with these goals, keeping the plan a dynamic tool to achieve the community’s long-term Vision and General Plan goals.

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Figure 1

Prioritization Process

The City aims to provide essential municipal services while improving residents' quality of life. Top priorities each year are determined by several factors:

- **Alignment with Vision and Goals:** Documents such as the 2017 *General Plan* and *Moab – Tomorrow Together Vision & Strategic Action Plan*, identify the broad priorities of the City and inform the priorities in the Strategic Plan.
- **Current Conditions:** The scope and condition of existing services inform decisions about maintenance and upgrades. These conditions may be predictable with normal use, or they may change overnight with unexpected events. For example, the *Parks and Recreation Master Plan*, *Storm Water Master Plan*, and *Grand County & City of Moab Unified Transportation Master Plan* all include assessments of infrastructure which guide the priorities for the Capital Improvement Plan and the Strategic Plan. However, recent flash flooding has altered the conditions, which would be reflected in the Strategic Plan.
- **Staff and Funding Capacity:** The capacity of City staff, as well as the availability of funding, informs which projects are in the Strategic Plan for a given year. The City works with partners and available financial resources to maximize the impact of its annual Strategic Plan. Funding sources include sales and property taxes, fees, external grants, and loans. Project sequencing reflects both available resources and the City's ability to manage and deliver projects.
- **Community and City Council Priorities:** The City of Moab receives input from residents and stakeholders through surveys, public meetings, written comments, and open houses. This feedback informs planning and helps prioritize projects—such as shaping mitigation strategies, refining transportation project lists, guiding downtown planning, and identifying needs for parks. The public feedback that City Council members receive and review contributes to the City's priorities.



Top Priorities*

Fiscal Year 2026-2027

1. Beautify downtown, and implement suggested improvements to the Downtown Main Street corridor, consistent with the recent Road Safety Audit and the 2017 Downtown Main Street Master Plan in consultation with property and business owners.

Pillar: Foster a Distinct and Resilient Economy

Protect, Preserve and Enhance Moab's Resources and Public Assets

2. Promote affordable housing opportunities and support community growth and equitable housing choices for all, including leveraging the Walnut Lane property to support this goal.

Pillar: Promote Accessible and Affordable Housing Options for All

3. Advance plans and construction projects that implement and support safe and desirable active transportation options for community members and visitors to the City of Moab.

Pillar: Protect, Preserve and Enhance Moab's Resources and Public Assets

4. Plan, fund, and implement master plans and small area plans to enhance Moab's infrastructure, supporting sustainable growth while prioritizing community aesthetics through thoughtful design, regular maintenance, and the integration of elements that reflect the city's unique character and values.

Pillar: Protect, Preserve and Enhance Moab's Resources and Public Assets

Achieve Practical, Accountable & Responsive Governance

5. Continue to prioritize policies and infrastructure projects to mitigate against known natural hazards within the City of Moab.

Pillar: Enhance Community Preparedness and Resilience

* Numbers are provided for reference to subsequent sections without implied ranking.

Pillars: Foster a Distinct and Resilient Economy

Protect, Preserve and Enhance Moab's Resources and Public Assets

1. DOWNTOWN

Beautify downtown, and implement suggested improvements to the Downtown Main Street corridor, consistent with the recent Road Safety Audit and the 2017 Downtown Main Street Master Plan in consultation with property and business owners.

Action

- Consider the north entry in plans for safety and beautification
- Continue waste receptacle replacements
- Explore sponsorship as a funding source for improvements
- Evaluate downtown parking
- Expand crossings with extended pedestrian lead time
- Meet with property owners and business owners.

8

Background

Downtown Moab is a diverse and vibrant hub that serves both residents and the millions of visitors who pass through each year. Nearly every visitor experiences Moab's downtown on foot, making pedestrian safety and infrastructure a top priority. The 2017 *Downtown Master Plan*, which was not formally adopted, and the recently completed 2024 *Road Safety Assess-*

ment both identified several issues related to safety, mobility, parking, and the overall experience in the downtown corridor.

This goal aims to continue to address these issues and implement improvements that make downtown Moab more attractive, safe, and functional for people walking, biking, driving, or parking. Planned enhancements may include infrastructure upgrades such as extended pedestrian lead time, curb bulb-outs, raised medians, widened sidewalks, improved crosswalks, and pedestrian-scale lighting. Additional features—such as benches, bike racks, continued waste receptacle replacements, landscaping, and street art—will support a more comfortable and visually appealing environment.

The City of Moab will work in partnership with the Utah Department of Transportation, property owners, and local businesses to implement these improvements.

Relevant Laws, Studies & Plans

2017 Draft Downtown Master Plan, City of Moab General Plan, 2024 Road Safety Assessment, 2026 Updated Downtown Plan Compilation

Responsible Departments

Administration, Community Development, Public Works, Public Safety, UDOT (partner entity)

Anticipated Timeline

These projects will be on overlapping timelines with sponsorship already in the process of exploration. Others will proceed continuously or begin another phase of similar work.

Pillar: Promote Accessible and Affordable Housing Options for All

2. AFFORDABLE HOUSING

Promote affordable housing opportunities and support community growth and equitable housing choices for all, including leveraging the Walnut Lane property to support this goal.

Action

- Continue moving toward final disposition of Walnut Lane.
 - Ensure a transparent, inclusive, public engagement process.
 - Develop a strategic plan for using Walnut Lane to promote, create, and sustain affordable housing in Moab.
 - Establish clear benchmarks and accountability measures for each phase.
 - Pursue funding opportunities and strategic partnerships to reduce cost burdens and enhance project feasibility.
- Sponsor a housing workshop in collaboration with the Housing Taskforce that discusses current issues, such as deed restrictions, the Active Employment Household (AEH) ordinance, and options from rental to ownership.
- Develop a housing toolkit that identifies strategies for encouraging and preserving affordable housing in Moab.
- Review the Affordable Housing Partnership Policy and Impact Fee Assistance Program to establish a unified process for waivers.

Background

The City acquired Walnut Lane as part of a larger housing strategy to shape development that reflects Moab's community values, respond to housing shortages, and set a model for well-designed neighborhood development. Through the disposition of this land, along with other efforts, the City is working to address workforce housing needs and support long-term stability in Moab.

Walnut Lane connects to a broader set of housing actions the City is advancing to facilitate and preserve affordable housing. In addition to pursuing options for Walnut Lane, such as partnerships with nonprofit housing organizations, transferring the property with deed restrictions, or other approaches that support long-term affordability, the City is also developing tools and partnerships to address housing needs across the community. The City will continue this work with transparency, financial responsibility, and a focus on long-term affordability.

9

Relevant Laws, Studies & Plans

General Plan, Affordable Housing Plan

Responsible Departments

Administration, Community Development, Public Works

Anticipated Timeline

Summer 2026-Spring 2027

Pillar: Protect, Preserve and Enhance Moab's Resources and Public Assets

3. ACTIVE TRANSPORTATION

Advance plans and construction projects that implement and support safe and desirable active transportation options for community members and visitors to the City of Moab.

Action

- Enhance active transportation
 - Develop a complete streets policy
 - Scope transportation options on Mill Creek Drive, Spanish Valley Drive, and Spanish Trail Road as outlined in the Safe Streets for All grant.
 - Connect sidewalk gaps
 - Improve pedestrian street crossings as appropriate with striping, bulbouts, signs, and beacons.
 - Implement wayfinding plan
 - Clean up and repair flood damage on the Mill Creek Parkway.
- Secure a future for MAT through planning and continued funding
- Enhance traffic enforcement

Background

This goal complements the City's efforts to improve the downtown district but takes a citywide and regional approach to active transportation. While the downtown district remains a key destination, a connected active transportation network will reach employment centers, parks, neighborhoods, and recreational areas too, providing transportation choices for residents and visitors.

The coming year will build on progress from the previous strategic plan, including connecting more sidewalks and improving more street crossings. The City of Moab coordinated with Grand County to adopt a Non-Motorized Trails Master Plan in 2025. The City and County are now completing a coordinated wayfinding plan.

This goal supports continued progress on planning and construction projects that enhance the safety and appeal of active transportation throughout the area.

Relevant Laws, Studies & Plans

General Plan, Grand County and City of Moab Unified Transportation Master Plan, ADA Self-Evaluation & Transition Plan, Moab & Spanish Valley Regional Transportation Plan, Sustainability Action Plan, Parks and Recreation Master Plan, Non-Motorized Trails Master Plan, Wayfinding Study

Responsible Departments

Administration; Community Development; Parks, Recreation & Trails; Public Works

Anticipated Timeline

Sidewalk improvements will continue from the previous fiscal year with some wayfinding improvements, trail connections, and safety updates continuing over multiple years.

Pillar: Protect, Preserve and Enhance Moab's Resources and Public Assets
Achieve Practical, Accountable & Responsive Governance

4. IMPLEMENT PLANS

Plan, fund, and implement master plans and small area plans to enhance Moab's infrastructure, supporting sustainable growth while prioritizing community aesthetics through thoughtful design, regular maintenance, and the integration of elements that reflect the city's unique character and values.

Action

- Update the General Plan.
- Update public outreach plan
- Add opportunities for staff and council to connect with residents
 - Enhance parks & recreation facilities and experience
 - Complete the Ballpark planning process.
 - Budget MRAC facility assessment in Capital Improvement Planning.
 - Begin a Swanny Park Master Plan.
 - Evaluate an Integrated Pest Management Plan.
 - Evaluate low water landscapes in parks.
- Update old and create new master plans, ordinances, and policies.
 - Ensure the city policies are clear and accessible

Background

As Moab continues to grow, the City is committed to enhancing infrastructure, parks, and planning efforts in ways that support sustainable development, protect public safety, and reflect the unique character and values of the

community. This goal focuses on updating the General Plan, master plans, ordinances, and policies, while ensuring they remain clear, accessible, and aligned with current needs.

Moab has developed a number of plans—ranging from transportation and stormwater to housing and downtown development (see Appendix A). This goal emphasizes using and updating existing plans while creating new ones only when necessary. Planning will remain a living process, supported by public outreach and more opportunities for staff and Council to connect with residents.

Current and upcoming projects reflect this approach, including completing the Ballpark planning process, beginning a Swanny Park Master Plan, and budgeting MRAC facility improvements identified in the recent assessment within the Capital Improvement Plan. A well-designed planning process helps the City identify priorities and use resources efficiently to support long-term growth, community well-being, and the preservation of our distinctive sense of place.

11

Relevant Laws, Studies & Plans

All plans

Responsible Departments

Administration, Community Development, Public Works, Public Utilities

Anticipated Timeline

This goal is ongoing, with work expected to continue over multiple years.

Pillar: Enhance Community Preparedness and Resilience

5. NATURAL HAZARD MITIGATION

Continue to prioritize policies and infrastructure projects to mitigate against known natural hazards within the City.

Action

- Continue flood mitigation
- Update the water Conservation Plan.
- Continue with wildfire preparedness.
 - Implement the Community Wildfire Preparedness Plan.
 - Evaluate other local wildfire-urban interface preparedness measures.
- Evaluate Storm Water Master Plan projects for funding.

infrastructure improvements. The City recently completed design of the 300 South bridge to improve water flow and reduce flooding and is now advancing improvements from Main Street to 500 West “Cross Creeks” area), which has been vulnerable to flooding during recent storms. The City is also advancing recommendations from the 2024 Mill Creek Watershed Restoration Plan and will evaluate Storm Water Master Plan projects for funding as part of ongoing implementation.

The City is also building on recent efforts to address drought and wildfire risk, including adopting a Water Shortage Response Plan and updating the Community Wildfire Preparedness Plan and Utah Wildland-Urban Interface Code. The City will update the Water Conservation Plan and continue wildfire preparedness efforts, including implementing the Community Wildfire Preparedness Plan and evaluating additional wildland-urban interface measures. This goal will rely on coordinating with partners and pursuing funding opportunities to reduce risk and support long-term resilience.

Background

Over the past five years, Moab has experienced several significant flooding events that have impacted private properties and public infrastructure. These events, along with increasing risks related to drought and wildfire, have reinforced the City’s commitment to hazard mitigation and increased the urgency to continue flood mitigation efforts and implement solutions that reduce risk across multiple natural hazards.

In response, the City Council has budgeted funds to support key planning efforts and

Relevant Laws, Studies & Plans

General Plan, Grand County Multi-Jurisdictional All Hazard Mitigation Plan, Mill Creek Watershed Restoration Plan, Parks and Recreation Master Plan, Stormwater Master Plan, Sustainability Action Plan, Water Shortage Response Plan, Community Wildfire Preparedness Plan

Responsible Departments

Administration; Community Development; Parks, Recreation & Trails; Public Safety; Public Works; Utility Services

Anticipated Timeline

Staff and elected officials are working with state and national leaders to fund large infrastructure projects. This work will be on-going with infrastructure improvements stretching out for several years depending on funding.

Other Goals & Statuses

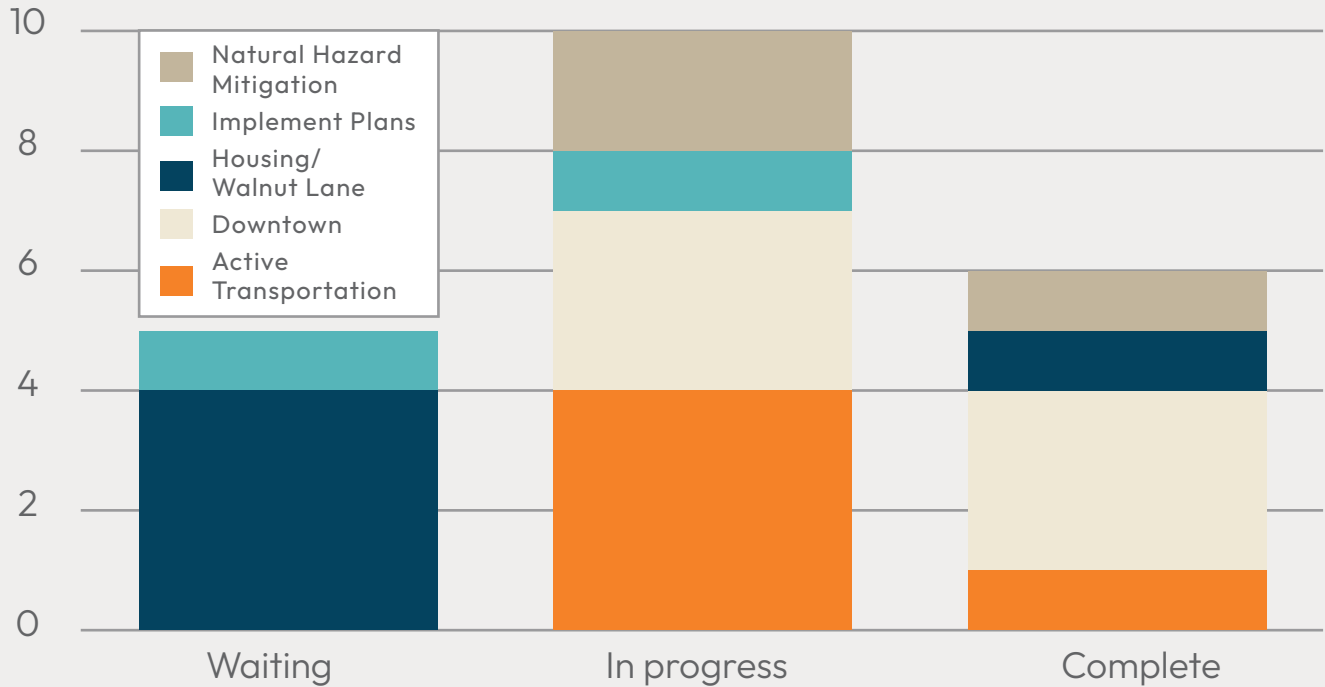
The City staff track other goals and actions from the FY25 and FY26 Strategic Plans. This section includes goals that were completed in the previous fiscal year and those that will continue into the next fiscal year. Other goals have risen in priority and been moved to actions for the top five goals in the current plan.

Pillar Color Legend

- Achieve Practical, Accountable, and Responsive Governance
- Foster a Distinct and Resilient Economy
- Foster Community Health, Well-being, and Safety
- Protect, Preserve, and Enhance Moab's Resources and Public Assets
- Promote Accessible and Affordable Housing Options for All

FY25 Goals	Objective/s	Status
Create and implement a plan for maintaining City assets, including city infrastructure and properties	Create a plan to manage 1) Strategic assets 2) City landscapes	In-progress
Review and revise the Moab Municipal Code Title 17 for legal clarity and alignment with the City's objectives		In-progress
Evaluate existing commercial zones and flex zones to support business opportunities		In-progress
Pursue City Council goal to reduce greenhouse gas emissions by 80% by 2040 (Resolution 13-2017)	1) Reduce emissions through active transportation	In-progress
Develop and implement a system of signs to mark trails and non-motorized routes		In-progress
Improve dispatch services through agreements with partners		In-progress
Become compliant with MOLO by implementing the Dark Sky Community program	1) Update city-managed fixtures 2) Phase in MOLO	Complete & In-progress
Establish a process for continuous monitoring of city utilities for efficiency	1) Monitor water consumption 2) Monitor natural gas consumption 3) Monitor electricity consumption	In-progress
Manage the urban environment for nature-based solutions to manage heat and stormwater	1) Create a plan to manage Moab's urban forest	In-progress
Plan for the Mill Creek corridor through the City of Moab for stormwater management, transportation, and recreation, including necessary investments		Continuation phase
Pursue City Council goal to reduce greenhouse gas emissions by 80% by 2040 (Resolution 13-2017)	1) Improve access of residents to energy-efficiency 2) Reduce emissions through electric transportation a. Develop a plan for the electrification of the City fleet b. Increase access to EV chargers for residents and visitors	In-progress
Reduce barriers to urban agriculture	1) Review city code for barriers that may deter community agriculture. 2) Implement a community garden	In-progress
Amend the land use code and development ordinances to more effectively meet their purposes		In-progress

FY26 Actions



14

Goal	Action	Status
Downtown	Work with Utah Department of Transportation (UDOT), beginning with trial bulb-outs.	Complete
Downtown	Stripe crosswalks, phase 1.	Complete
Downtown	Review signals and timing.	Complete
Housing/Walnut Lane	Pay off the Walnut Lane loan to reduce interest costs over the life of the loan.	Complete
Active Transportation	Explore options to connect, extend, and restore trails and creek crossings throughout existing City greenways.	Complete
Natural Hazard Mitigation	Design the bridge at 300 South for improved water flow.	Complete
Downtown	Implement changes proposed by Road Safety Audit	In progress
Downtown	Improve sidewalks, phase 1.	In progress
Downtown	Continuously meet with property and business owners.	In progress
Active Transportation	Improve sidewalk and curb access ramps throughout the downtown pedestrian shed.	In progress
Active Transportation	Create and implement plans to regularly stripe crosswalks and bike lanes within the downtown pedestrian shed and Safe Routes to Schools.	In progress
Active Transportation	Identify options to continue MAT beyond the end of grant funding.	In progress
Active Transportation	Improve wayfinding for active transportation.	In progress
Implement Plans	Prepare an inventory of all adopted master plans, along with a proposed schedule for their review, revision, or replacement.	In progress
Natural Hazard Mitigation	Evaluate and plan for improved stormwater management from 100 West to 600 West on Mill Creek.	In progress
Natural Hazard Mitigation	Advance recommendations from the 2024 Mill Creek Watershed Restoration Plan.	In progress
Housing/Walnut Lane	Ensure a transparent, inclusive public engagement process to guide project direction and design.	Waiting
Housing/Walnut Lane	Develop a strategic plan for using Walnut Lane to promote, create, and sustain affordable housing in Moab.	Waiting
Housing/Walnut Lane	Establish clear development benchmarks and accountability measures for each project phase.	Waiting
Housing/Walnut Lane	Pursue funding opportunities and strategic partnerships to reduce cost burdens and enhance project feasibility.	Waiting
Implement Plans	Launch of the Stormwater Management Plan.	Waiting

Appendix A: Existing Plans

Year	Title	Summary	Status
2017	City of Moab General Plan	This plan is the City's official statement of its goals and policies, guiding future development and reflecting the long-term vision of the community.	Adopted by the City of Moab City Council
2017	Sidewalk and Curb Ramp ADA Self-Evaluation & Transition Plan	This was an initial evaluation of the pavement condition for all streets within the jurisdiction of the City of Moab, used to prepare estimated costs for future improvements.	Study, not adopted
2017	Renewable Energy and Greenhouse Gas Emissions Reduction Goals for Moab City #13-2017	This resolution established renewable energy and greenhouse gas emissions reduction goals for Moab City.	Adopted by the Moab City Council
2017	Storm Water Master Plan	This plan presents solutions to manage and regulate storm water runoff and to help mitigate flooding and environmental impacts, updating the 1999 plan. It identifies existing deficiencies and presents preferred solutions and a Capital Improvement Plan.	Adopted by the Moab City Council
2017	Moab Area Affordable Housing Plan	This is an update to a 2009 Grand County and City of Moab Housing Study and Affordable Housing Plan that fulfilled HB 295, Providing Affordable Housing, by including housing in Moab's General plan as an appendix.	Adopted by the Moab City Council
2018	Biking Route Plan	This map identifies current and planned bike lanes and shared-use paths in the City of Moab.	Adopted by the Moab City Council
2018	Downtown Plan	This document presents a community vision for downtown Moab, including recommendations for transportation, architecture, land use, and community character.	Not adopted
2018	Sanitary Sewer Master Plan	This plan identifies existing and future capacity deficiencies in the sewer collection system and provides a capital facilities plan to address those deficiencies moving forward. It includes updated population projections and growth estimates.	Adopted by the Moab City Council
2019	Accelerated Goal of 100% Renewable Electricity by 2030	This resolution moved the goal for renewable energy to 2030 for participation in the Community Renewable Energy Act.	Adopted by the Moab City Council
2019	Parking Management Study	This study considers parking issues within the City, builds off previous studies like the Downtown Plan, and provides detailed recommendations for enhancements.	Adopted by the Moab City Council
2019	Wattsmart Community Energy Plan	This plan was developed with Rocky Mountain Power to identify tangible steps to achieve the City's efficiency and renewable energy goals.	Study

2020	Community Wildfire Preparedness plan	The state requires this plan to identify and mitigate wildfire risk	
2020	Water Distribution and Storage Master Plan	This plan provides guidance to the City of Moab for decisions over the next 5 to 40 years regarding the drinking water system, including source production, storage, and distribution, to meet existing and anticipated future demands.	Adopted by the Moab City Council
2020	Roadway Evaluation and Facilities Plan	This report provides an updated pavement condition evaluation for all streets within the jurisdiction of the City and estimated costs for use in future planning and prioritizing improvements.	Study
2020	FEMA Flood Insurance Study: Grand County, Utah and Incorporated Areas	This Flood Insurance Study provides flood risk data needed for the National Flood Insurance Act of 1968 and the Flood Disaster Protection Act of 1973 to establish flood insurance rates.	Study
2021	Moab and Spanish Valley 2050 Regional Transportation Plan	This is a regional transportation plan involving multiple entities, including the City of Moab, that identifies projects and strategies, including parts of San Juan County and US-191.	Adopted by the Moab City Council
2021	Water Conservation Plan Update	This plan updates data for water supply and demand, trends, future growth, and consumption projections, and proposes policies and actions to achieve regional conservation goals. It was prepared to comply with state statute.	Adopted by the Moab City Council
2022	Grand County & City of Moab Unified Transportation Master Plan	This joint plan identifies actionable steps, strategies, and specific transportation projects and connections, excluding US-191.	Adopted by the Moab City Council
2022	Moab - Tomorrow Together Vision & Strategic Action Plan	This plan extensively engaged residents to create a shared vision with six strategic pillars, looking out to 2030.	Adopted by the Moab City Council
2023	Grand County Multi-Jurisdictional All Hazard Mitigation Plan	This plan was updated to assess capabilities affecting hazard mitigation actions. FEMA requires this plan.	Adopted by the Moab City Council
2023	Moab Area Affordable Housing Plan	This plan is an update to the 2009 and 2017 housing plans. It summarizes housing data in the Moab area and provides recommendations for increasing the supply of adequate and accessible housing for residents through 2030.	Adopted by the Moab City Council
2023	Parks and Recreation Master Plan	This plan serves as a ten-year guide and strategic plan for enhancing the City's park system and incorporates extensive community engagement.	Adopted by the Moab City Council
2023	Water Utility Resource Management Plan	This plan provides an inventory of existing water sources, evaluates water rights, projects future water demand, and evaluates water infrastructure alternatives.	In development
2023	Sustainability Action Plan	This plan identifies a broad range of goals and sustainability goals with detailed work plans for near-term strategies.	Adopted by the Moab City Council

2024	Road Safety Assessment (RSA) for Main Street	This pedestrian-focused assessment of Main Street (SR 191) from Emma Blvd to 4th East identifies existing or potential road safety issues for all users, with emphasis on pedestrians.	Study, not adopted
2024	Mill Creek Watershed Restoration Plan	This plan, prepared for the Utah Division of Emergency Management and funded by a FEMA grant, evaluates to mitigate flood hazards along Mill Creek and provides recommendations.	Study, not adopted
2025	Water Shortage Response Plan	This plan establishes actions for water conservation during short-term shortages due to a system disruption, such as equipment malfunctions, distribution failure, or drought.	Adopted by the Moab City Council
2025	Non-Motorized Trails Master Plan	This plan was developed in partnership with the Grand County to enhance Moab's non-motorized trail network by identifying and prioritizing projects.	Adopted by the Moab City Council
2026	Community Wildfire Preparedness Plan	This plan was adopted in collaboration with Grand County and Moab Valley Fire Protection District to mitigate risks from wild fire and comply with state law.	Adopted by the Moab City Council



TITLE: Presentation and Acceptance of the Fiscal Year 2024-2025 Annual Audit of the City of Moab

DISPOSITION: Acceptance of the Recommendation from the Audit Committee and Approval of the 2024-2025 Audit Report

PRESENTER: Michael Black, City Manager

ATTACHMENTS: Audit Report; Governance Letter

BACKGROUND:

The Moab Municipal Code Section 2.94.040 states that the City's Audit Committee shall meet at least once annually to receive and review the draft annual audit report and accompanying draft management letter. As such the Audit Committee convened on March 5, 2026, to review the draft audit report and accompanying draft management letter and discuss key findings from the audit.

Upon reviewing the draft annual audit report and accompanying draft management letter, the Audit Committee voted to recommend that the Moab City Council accept the annual audit report.

RELEVANT LAWS & ADOPTED PLANS:

Moab Municipal Code Section 2.94.040

RESPONSIBLE DEPARTMENT:

Administration

FISCAL IMPACT:

No fiscal impact by approving the Audit Findings.

MOAB CITY

ANNUAL FINANCIAL REPORT

JUNE 30, 2025

MOAB CITY
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RONALD J. STEWART, CPA

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

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of the City Council
Moab City
Moab City, Utah

Opinions

We have audited the accompanying financial statements of the governmental activities business-type activities, each major fund and the aggregate remaining fund information of Moab City as of and for the year ended June 30, 2025, and the related notes to the financial statements which collectively comprise the City's 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 business-type activities, each major fund and the aggregate remaining fund information of Moab City as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for 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 responsibilities under those standards are 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 Moab City 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.

Change in Accounting Principle

As discussed in note 10 to the financial statements, in fiscal year 2025 the City adopted new accounting guidance, GASB 101, *Compensated Absences*. Our opinions were not modified with respect to this matter.

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; this includes 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 Moab City'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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our objectives 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 opinions. 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 judgment 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 judgment 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 Moab City'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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Moab City'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 Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and budgetary comparison information, and Utah Retirement systems tables, on pages as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 Moab City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 and individual nonmajor fund financial statements 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 December 19, 2025 on our consideration of Moab City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to 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 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 Moab City's internal control over financial reporting and compliance.

Gilbert & Stewart

GILBERT & STEWART, CPA, PC
Provo, UT

December 19, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Moab City, we offer the readers of the financial statements this narrative overview and analysis of the financial activities of Moab City for the fiscal year ended June 30, 2025.

Financial Highlights

- In the Government Wide Statement of Net Position, the total net position of \$64,043,265 is made up of \$49,235,235 in net investment in capital assets, \$2,438,844 in restricted net position, and \$12,369,186 in unrestricted net position. Total net position increased by \$5,111,813 from the prior year.
- As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$9,004,887. Of this amount, \$1,953,970 must only be spent on projects for which the money is restricted. \$3,304,942 is assigned by the City for various projects. The remaining \$3,745,975 is unassigned in the general fund.
- As of the end of the current fiscal year, the City's enterprise (proprietary) funds reported combined ending net position balances of \$27,347,443. Of this amount, \$20,907,406 reflects the net investment in capital assets. \$484,874 is restricted and must only be spent on projects for which the money is restricted. The remaining \$5,955,163 is unrestricted.
- In the enterprise (proprietary) funds, operating revenues increased by \$640,705. Corresponding operating expenses increased by \$629,976.

Reporting the City as a Whole

This discussion and analysis is intended to serve as an introduction to Moab City's basic financial statements. Moab City's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also includes other supplementary information in addition to the basic financial statements.

The government-wide financial statements are designed to provide readers with a broad overview of Moab City's finances, in a manner similar to a private-sector business.

- The *statement of net position* presents information on all of Moab City's assets and liabilities, 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 whether the financial position of Moab City is improving or deteriorating. However, you will also need to consider other non-financial factors.
- The *statement of activities* presents information showing how the City's net position changed during the fiscal year reported. 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, all of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Both of the government-wide financial statements distinguish functions of Moab City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

The government-wide financial statements can be found on pages 9 and 10 of this report.

Reporting the City's Most Significant Funds

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Moab City also uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

- Governmental funds – These funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. These fund statements focus on how money flows into and out of these funds and on the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps users determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation included with the fund financial statements.

The governmental fund financial statements can be found on pages 11-14 this report.

The major governmental funds (as determined by generally accepted accounting principles) are the general fund and capital projects funds. The balance of the governmental funds are determined to be nonmajor and are included in the combined statements within this report.

- Proprietary funds – Moab City maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Moab City uses enterprise funds to account for its water utility, sewer utility, and storm drain.

The basic proprietary fund financial statements can be found on pages 15-17 of this report.

- Additionally, the City reports the following fund types:
The Internal Service Fund accounts for the health insurance services provided to other departments of the government on a cost reimbursement basis.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Moab City, assets and deferred outflows exceed liabilities and deferred inflows by \$64,043,265.

One of the largest portions of Moab City's net position (77%) reflects its investment in capital assets (e.g., land, buildings, infrastructure assets, and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The following table summarizes the City's net position. Comparative figures for Fiscal Years 2025 and 2024 are shown below:

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	\$ 15,970,759	\$ 22,061,969	\$ 13,650,800	\$ 16,062,157	\$ 29,621,559	\$ 38,124,126
Capital Assets	35,706,009	24,684,424	39,215,014	37,098,626	74,921,023	61,783,050
Total assets	51,676,768	46,746,393	52,865,814	53,160,783	104,542,582	99,907,176
Deferred Outflows of Resources	2,015,914	1,973,962	223,990	219,329	2,239,904	2,193,291
Long-term debt outstanding	10,503,194	11,261,459	23,912,384	25,166,001	34,415,578	36,427,460
Other liabilities	2,963,654	3,678,690	1,825,569	2,089,005	4,789,223	5,767,695
Total liabilities	13,466,848	14,940,149	25,737,953	27,255,006	39,204,801	42,195,155
Deferred Inflows of Resources	3,530,012	193,566	4,408	3,342	3,534,420	196,908
Net position:						
Net investment in capital assets,	28,327,829	19,450,810	20,907,406	17,183,226	49,235,235	36,634,036
Restricted	1,953,970	3,009,736	484,874	1,432,574	2,438,844	4,442,310
Unrestricted	6,414,023	11,126,094	5,955,163	7,505,964	12,369,186	18,632,058
Total net assets	\$ 36,695,822	\$ 33,586,640	\$ 27,347,443	\$ 26,121,764	\$ 64,043,265	\$ 59,708,404

The following table summarizes the changes in net position:

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program Revenues:						
Charges for services	\$ 2,384,512	\$ 2,958,942	\$ 6,342,924	\$ 6,209,236	\$ 8,727,436	\$ 9,168,178
Operating grants & contrib.	487,156	115,000	714,226	765,482	1,201,382	880,482
Capital grants & contrib.	3,447,851	8,351,382	362,548	540,300	3,810,399	8,891,682
General revenues:						
Property Taxes	3,549,781	-	-	-	3,549,781	-
General sales tax	3,146,056	3,156,912	-	-	3,146,056	3,156,912
Other Taxes	10,795,978	10,837,934	-	-	10,795,978	10,837,934
Other Revenues	1,180,928	890,809	-	-	1,180,928	890,809
Total revenues	24,992,262	26,310,979	7,419,698	7,515,018	32,411,960	33,825,997
Expenses:						
General government	\$ 5,970,623	\$ 4,321,727	\$ -	\$ -	\$ 5,970,623	\$ 4,321,727
Public safety	5,147,344	4,960,922	-	-	5,147,344	4,960,922
Highways & public Improvement	4,639,174	4,609,968	-	-	4,639,174	4,609,968
Parks and recreation	3,660,146	4,094,424	-	-	3,660,146	4,094,424
Community Services	1,387,494	1,388,744	-	-	1,387,494	1,388,744
Interest on long-term debt	139,585	202,088	-	-	139,585	202,088
Water utility	-	-	2,019,386	1,628,922	2,019,386	1,628,922
Sewer utility	-	-	3,208,575	2,415,263	3,208,575	2,415,263
Storm drain	-	-	468,933	159,241	468,933	159,241
Transit	-	-	658,888	749,707	658,888	749,707
Total expenses	20,944,365	19,577,873	6,355,782	4,953,133	27,300,147	24,531,006
Increase (decrease) in net assets						
before transfers	4,047,897	6,733,107	1,063,916	2,561,885	5,111,813	9,294,991
Transfers	(167,511)	(1,469,279)	167,511	1,469,279	-	-
Increase (decr.) in net assets	3,880,386	5,263,828	1,231,427	4,031,164	5,111,813	9,294,991
Net position - beginning	33,586,640	28,322,812	25,088,880	21,057,716	58,675,520	49,380,528
Restatement of net position (see note 10&11)	(771,204)	-	(100,510)	-	(871,714)	-
Net position - ending	\$ 36,695,822	\$ 33,586,640	\$ 26,219,797	\$ 25,088,880	\$ 62,915,619	\$ 58,675,520

Governmental Activities

Governmental activities increased the City's net position by \$3,880,386. The increase is due mainly to strong tourism growth, which helped fuel the increase in revenues related to sales taxes, and other taxes. Capital grants for projects within the City also increased the City's net position. Also contributing to the increase in net position is the City's commitment to conservative budgeting to keep expenditures as low as possible.

Business-type activities

Business-type activities increased the City's net position by \$1,231,427. As of the end of the current fiscal year, all the City's business-type funds reported positive net position.

Financial Analysis of the Government's Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements.

At the end of the current fiscal year, the City's governmental funds reported combined fund balances of \$9,004,887. Of this total amount, 78% constitute assigned and unassigned fund balances. \$3,304,942 is assigned by the administration of the City and will be used for the following: \$1,491,980 for recreation, \$1,226,586 for capital projects, \$583,049 for housing, and \$3,327 for youth council. \$3,745,975 is unassigned and is available for spending at the government's discretion.

The general fund is the chief operating fund of the City. At the end of the current fiscal year, the unassigned fund balance of the general fund was \$3,745,975, a decrease of \$756,770 from fiscal year 2024. The total fund balance is \$5,127,172, a decrease of \$1,913,417 from the prior year. A major reason was multiple transfers to other funds of \$7,185,848.

The City has one major Governmental Fund

1. General Capital Projects fund. The fund was created to account for financial resources to be used for the acquisition and construction of major capital facilities within the City. At the end of fiscal year 2025, the fund balance is \$1,597,539 which is a decrease of \$6,708,446, due to construction projects.

The City maintains enterprise funds to account for the business-type activities of the City. The information is found in the government-wide financial statements, but in more detail.

The unrestricted net position of the combined enterprise funds at the end of the year amounted to \$5,955,163. The net investment in capital assets in these same funds is \$20,907,406.

The water and sewer, storm drain, and transit funds showed a net operating profit, after non-operating revenues/expenses, contributions, and transfers are considered. The water, sewer, storm drain, and transit net position increased by \$494,115, \$245,427, \$261,309, and \$325,338, respectively.

General Fund Budgetary Highlights

During the fiscal year, the general fund's original budget was amended from an original budget revenue total of \$20,183,550 to a final revenue budget of \$20,335,610. The increase is reflected in increased charges for services, insurance recoveries and transfers.

During the fiscal year, the general fund's original budget was amended from an original budget expense total of \$17,337,216 to a final expense budget of \$18,005,932. The increase is reflected in increased general government and transfers.

Capital Assets and Debt Administration

Capital Assets – Moab City's investment in capital assets for its governmental and business-type activities as of June 30, 2025, amounts to \$74,921,023 (net of accumulated depreciation). The investment in capital assets includes land, buildings, improvements, machinery and equipment, infrastructure, and construction in progress.

The following table summarizes the capital assets of the governmental and business-type activities:

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land and water rights	\$ 2,276,884	\$ 2,276,884	\$ 262,935	\$ 262,935	\$ 2,539,819	\$ 2,539,819
Buildings	8,015,528	8,349,877	-	-	8,015,528	8,349,877
Improvements	1,530,662	926,022	-	-	1,530,662	926,022
Autos and Trucks	727,444	777,821	103,115	36,398	830,559	814,219
Machinery and Equipment	328,684	239,816	5,997,531	515,103	6,326,215	754,919
Office equipment	222,459	295,482	-	-	222,459	295,482
Infrastructure	8,502,113	4,582,858	-	-	8,502,113	4,582,858
Water System	-	-	2,101,363	2,319,639	2,101,363	2,319,639
Sewer System	-	-	25,111,121	21,758,039	25,111,121	21,758,039
Storm Drain System	-	-	2,934,514	2,455,381	2,934,514	2,455,381
Construction in progress	13,603,067	6,845,789	2,704,435	9,751,131	16,307,502	16,596,920
Right to Use Asset	499,168	389,875	-	-	499,168	389,875
Total net assets	<u>\$ 35,706,009</u>	<u>\$ 24,684,424</u>	<u>\$ 39,215,014</u>	<u>\$ 37,098,626</u>	<u>\$ 74,921,023</u>	<u>\$ 61,783,050</u>

Additional information on the City's capital assets can be found in the notes to this financial report.

Long-term debt. At the end of the current year, the City had total bonded debt outstanding of \$30,544,000.

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Sales tax bonds	\$ 6,518,000	\$ 7,100,000	\$ -	\$ -	\$ 6,518,000	\$ 7,100,000
CIB bonds	544,000	577,000	-	-	544,000	577,000
Direct Funding	-	1,489,000	-	-	-	1,489,000
Revenue bonds	-	-	23,482,000	24,950,000	23,482,000	24,950,000
Total bonds	<u>\$ 7,062,000</u>	<u>\$ 9,166,000</u>	<u>\$ 23,482,000</u>	<u>\$ 24,950,000</u>	<u>\$ 30,544,000</u>	<u>\$ 34,116,000</u>

During fiscal year 2025, the City's total outstanding debt decreased by a net amount of \$3,572,000. The main reason for this change was the repayment of the Walnut Lease Bond of \$1,489,000. The City's debt was also reduced by principal payments during the year in the amount of \$2,083,000.

Additional information on the City's long-term debt can be found in the notes to this financial report.

Economic Factors and Next Year's Budgets and Rates

No significant economic changes that would affect the City are expected for the next year. Budgets have been set on essentially the same factors as the current year being reported.

Request for Information

This financial report is designed to provide a general overview of the Moab City's finances for all those with an interest in the City's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to: City Recorder, 217 East Center Street, Moab, UT 84532.

BASIC FINANCIAL STATEMENTS

MOAB CITY
Statement of Net Position
June 30, 2025

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 7,236,562	\$ 5,463,914	\$ 12,700,476
Receivables:			
Taxes	0	-	-
Accounts Receivable (net of allowance)	5,926,014	1,025,350	6,951,364
Leases	139,088		139,088
Restricted cash and cash equivalents	2,669,095	7,161,536	9,830,631
Capital assets (not being depreciated):	15,879,951	2,967,371	18,847,322
Capital Assets (net of accumulated depreciation):	19,826,058	36,247,643	56,073,701
Total assets	<u>51,676,768</u>	<u>52,865,814</u>	<u>104,542,582</u>
DEFERRED OUT FLOW OF RESOURCES			
Pension related costs	2,015,914	223,990	2,239,904
Total Deferred outflow of resources	<u>2,015,914</u>	<u>223,990</u>	<u>2,239,904</u>
LIABILITIES			
Accounts payable	2,065,846	96,448	2,162,294
Accrued liabilities	825,411	44,662	870,073
Accrued Interest Payable	72,397	141,859	214,256
Unearned revenue	-	1,542,600	1,542,600
Non current liabilities:			
Due within one year	462,991	1,500,000	1,962,991
Due in more than one year	10,040,203	22,412,384	32,452,587
Total liabilities	<u>13,466,848</u>	<u>25,737,953</u>	<u>39,204,801</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes levied for future years	3,351,250	-	3,351,250
Pension related costs	39,674	4,408	44,082
Leases related costs	139,088	-	139,088
Total Deferred inflow of resources	<u>3,530,012</u>	<u>4,408</u>	<u>3,534,420</u>
NET POSITION			
Net investment in capital assets	28,327,829	20,907,406	49,235,235
Restricted for:			
Debt Service	572,773	40,330	613,103
Construction	-	444,544	444,544
Road Maintenance	1,381,197	-	1,381,197
Unrestricted	6,414,023	5,955,163	12,369,186
Total net position	<u>\$ 36,695,822</u>	<u>\$ 27,347,443</u>	<u>\$ 64,043,265</u>

The notes to the financial statements are an integral part of this statement

MOAB CITY
Statement of Activities
For the Year Ended June 30, 2025

Function/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 5,970,623	\$ 1,071,216	\$ -	\$ -	\$ (4,899,407)	\$ -	\$ (4,899,407)
Public safety	5,147,344	134,423	315,759	196,131	(4,501,031)	-	(4,501,031)
Highways and public improvements	4,639,174	286,506	-	3,251,720	(1,100,948)	-	(1,100,948)
Parks and recreation	3,660,146	577,643	100,000	-	(2,982,503)	-	(2,982,503)
Community services	1,387,494	314,724	71,397	-	(1,001,373)	-	(1,001,373)
Interest on long-term debt	139,585	-	-	-	(139,585)	-	(139,585)
Total governmental activities	<u>20,944,365</u>	<u>2,384,512</u>	<u>487,156</u>	<u>3,447,851</u>	<u>(14,624,846)</u>	<u>-</u>	<u>(14,624,846)</u>
Business-type activities:							
Water	2,019,386	2,504,670	-	45,771	-	531,055	531,055
Sewer	3,208,575	3,149,617	-	316,777	-	257,819	257,819
Storm drain	468,933	762,446	-	20,953	-	314,466	314,466
Transit	658,888		714,226			55,338	55,338
Total business-type activities	<u>6,355,782</u>	<u>6,416,733</u>	<u>714,226</u>	<u>383,501</u>	<u>-</u>	<u>1,158,678</u>	<u>1,158,678</u>
Total primary government	<u>\$ 27,300,147</u>	<u>\$ 8,801,245</u>	<u>\$ 1,201,382</u>	<u>\$ 3,831,352</u>	<u>(14,624,846)</u>	<u>1,158,678</u>	<u>(13,466,168)</u>
General revenues:							
Property taxes					\$ 3,549,781	\$ -	\$ 3,549,781
General sales and use tax					3,146,056	-	3,146,056
Other Taxes					10,795,978	-	10,795,978
Interest earnings					511,719	-	511,719
Insurance Recoveries					669,209	-	669,209
Transfers					(167,511)	167,511	-
Total general revenues and transfers					<u>18,505,232</u>	<u>167,511</u>	<u>18,672,743</u>
Change in net position					3,880,386	1,326,189	5,206,575
Net position- beginning					33,586,640	26,121,764	59,708,404
Restatement of net position (see note 10&11)					(771,204)	(100,510)	(871,714)
Net position - ending					<u>\$ 36,695,822</u>	<u>\$ 27,347,443</u>	<u>\$ 64,043,265</u>

The notes to the financial statements are an integral part of this statement

MOAB CITY
Balance Sheet
Governmental Funds
June 30, 2025

	General Fund	Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 2,701,948	\$ 1,966,274	\$ 1,982,349	\$ 6,650,571
Receivables				
Accounts receivable (net of allowance)	5,360,834	225,000	340,180	5,926,014
Leases	-	-	139,088	139,088
Due from other funds	-	-	-	-
Restricted cash and cash equivalents	1,381,197	1,287,898	-	2,669,095
Total assets	<u>\$ 9,443,979</u>	<u>\$ 3,479,172</u>	<u>\$ 2,461,617</u>	<u>\$ 15,384,768</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 204,531	1,817,248	\$ 42,353	\$ 2,064,132
Accrued liabilities	761,026	64,385	-	825,411
Total liabilities	<u>965,557</u>	<u>1,881,633</u>	<u>42,353</u>	<u>2,889,543</u>
Deferred inflows of resources:				
Lease revenue	-	\$ -	\$ 139,088	139,088
Unavailable revenue property tax	3,351,250	-	-	3,351,250
Total deferred inflows of resources	<u>3,351,250</u>	<u>-</u>	<u>139,088</u>	<u>3,490,338</u>
Fund Balances:				
Restricted for:				
Debt service	-	370,953	201,820	572,773
Road maintenance	1,381,197	-	-	1,381,197
Assigned, for:				
Recreation	-	-	1,491,980	1,491,980
Housing	-	-	583,049	583,049
Youth council	-	-	3,327	3,327
Capital projects	-	1,226,586	-	1,226,586
Unassigned:	3,745,975	-	-	3,745,975
Total fund balances	<u>5,127,172</u>	<u>1,597,539</u>	<u>2,280,176</u>	<u>9,004,887</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 9,443,979</u>	<u>\$ 3,479,172</u>	<u>\$ 2,461,617</u>	<u>\$ 15,384,768</u>

MOAB CITY
Balance Sheet Reconciliation to
Statement of Net Assets
June 30, 2025

Total fund balances - governmental fund types	<u>\$ 9,004,887</u>
Amounts reported for governmental activities in the statement of net assets are different because:	
Long term assets applicable to the City's governmental activities which are not available to pay expenses of the current period are deferred in the fund statements. However, in the statement of net position, the charges were reported as a reduction of expense or revenue when earned.	
Net Pension Assets	<u>-</u>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Capital assets, at cost	54,525,843
Less accumulated depreciation	<u>(18,819,834)</u>
Net capital assets	<u>35,706,009</u>
Deferred outflows of resources - pensions, a consumption of net position that applies to future periods, is not shown in the fund fund statements	<u>2,015,914</u>
Long-term liabilities, including bonds payable and pension liabilities, are not due and payable in the current period and ,therefore, are not reported in the funds.	
Long term debt	(7,378,180)
Accrued interest payable	(72,397)
Compensated absences	(1,307,158)
Net pension liability	<u>(1,817,856)</u>
Net long term liabilities	<u>(10,575,591)</u>
Deferred inflows and outflows of resources related to pensions are not available financial resources and are not reported in the governmental funds.	<u>(39,674)</u>
Internal service funds are used by management to charge the costs of health insurance management to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net assets.	<u>584,277</u>
Net assets of government activities	<u><u>\$ 36,695,822</u></u>

MOAB CITY
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2025

	General Fund	Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 17,491,815	\$ -	-	\$ 17,491,815
Licenses and permits	324,150	-	-	324,150
Intergovernmental	961,405	2,603,484	298,721	3,863,610
Fines and forfeitures	9,714	-	-	9,714
Charges for services	1,330,711	100	516,143	1,846,954
Lease revenue	-	-	29,373	29,373
Information system				
Interest	406,078	17,419	88,222	511,719
Miscellaneous	190,834	-	22,892	213,726
Total revenues	<u>20,714,707</u>	<u>2,621,003</u>	<u>955,351</u>	<u>24,291,061</u>
EXPENDITURES				
Current:				
General government	4,280,541	1,173,947	-	5,454,488
Public safety	4,976,259	-	-	4,976,259
Streets and public improvements	4,374,435	10,814,870	-	15,189,305
Parks, recreation and public property	1,207,501	875,632	2,191,143	4,274,276
Community services	1,338,327	-	-	1,338,327
Debt service:				
Principal retirement	168,680	-	2,104,000	2,272,680
Bond issuance costs		-		-
Interest and fiscal charges	6,980	-	185,795	192,775
Total expenditures	<u>16,352,723</u>	<u>12,864,449</u>	<u>4,480,938</u>	<u>33,698,110</u>
Excess revenues over (under) expenditures	<u>4,361,984</u>	<u>(10,243,446)</u>	<u>(3,525,587)</u>	<u>(9,407,049)</u>
OTHER FINANCING SOURCES (USES)				
Capital lease issuance	209,246	-	-	209,246
Sale of capital assets	31,992	-	-	31,992
Insurance recoveries	669,209	-		669,209
Transfers in	-	3,535,000	3,617,638	7,152,638
Transfers out	(7,185,848)	-	(134,301)	(7,320,149)
Total other financing sources and uses	<u>(6,275,401)</u>	<u>3,535,000</u>	<u>3,483,337</u>	<u>742,936</u>
Net change in fund balance	<u>(1,913,417)</u>	<u>(6,708,446)</u>	<u>(42,250)</u>	<u>(8,664,113)</u>
Fund balances - beginning of year	<u>7,153,559</u>	<u>8,305,985</u>	<u>2,322,426</u>	<u>17,781,970</u>
Restatement of net position (see Note 10&11)	<u>(112,970)</u>	<u>-</u>	<u>-</u>	<u>(112,970)</u>
Fund balances - end of year	<u>\$ 5,127,172</u>	<u>\$ 1,597,539</u>	<u>\$ 2,280,176</u>	<u>\$ 9,004,887</u>

The notes to the financial statements are an integral part of this statement

MOAB CITY
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balance of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2025

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds	<u>\$ (8,664,113)</u>
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Governmental funds have reported capital outlays, past and present, as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlays	12,323,731
Depreciation expense	<u>(1,302,146)</u>
Net capital asset activity	<u>11,021,585</u>

Government funds have proceeds from the sale of assets as revenue. However, the statement of activities reports the gain or loss on the sale of assets.	-
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The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt uses current financial resources of governmental funds. Neither transaction, however, has any effect on net position. These amounts are the net effect of these differences in the treatment of long-term debt and related items.

Issuance of long term debt	(209,246)
Payments of principal on long term bonds	2,104,000
Payments of principal on long term leases	168,680
	<u>2,063,434</u>

In the Statement of Activities, accrued interest on debt is recorded.	<u>53,190</u>
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The Statement of Activities reports net pension expense and benefit expense from application of GASB 68 which is not reported in the fund statements.	<u>(328,171)</u>
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The long-term portion of accrued leave does not require the use of current financial resources and, therefore, is not recorded as an expenditure in the Governmental Funds.	<u>(286,413)</u>
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Internal service funds are used by management to charge the costs of health insurance to individual funds. The net revenues or (costs) of these activities are eliminated at the government wide level and are allocated to the governmental activities.	<u>20,874</u>
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Change in net assets of governmental activities	<u><u>\$ 3,880,386</u></u>
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MOAB CITY
Statement of Net Position
Proprietary Funds
June 30, 2025

	Business-Type Activities - Enterprise					Governmental Activities
	Water	Sewer	Storm Drain	Transit	Total Enterprise	Internal Service Health Insurance
<u>ASSETS</u>						
Current assets:						
Cash and cash equivalents	\$ 2,682,559	\$ 2,725,801	\$ -	\$ 55,554	\$ 5,463,914	\$ 585,991
Accounts receivable - net	243,184	343,363	52,464	386,339	1,025,350	-
Due from other funds	221,995	-	-	-	221,995	-
Total current assets	3,147,738	3,069,164	52,464	441,893	6,711,259	585,991
Noncurrent assets:						
Restricted cash and cash equivalents	3,819,818	3,341,718	-	-	7,161,536	-
Net pension asset	-	-	-	-	-	-
Capital Assets:						
Not being depreciated	784,613	218,419	1,964,339	-	2,967,371	-
Net of accumulated depreciation	7,287,843	25,702,266	3,257,534	-	36,247,643	-
Total noncurrent assets	11,892,274	29,262,403	5,221,873	-	46,376,550	-
Total assets	15,040,012	32,331,567	5,274,337	441,893	53,087,809	585,991
<u>DEFERRED OUTFLOWS OF RESOURCES</u>						
Pension related costs	89,596	134,394	-	-	223,990	-
Total deferred outflow of resources	89,596	134,394	-	-	223,990	-
<u>LIABILITIES</u>						
Current liabilities:						
Accounts payable	23,734	27,477	45,237	-	96,448	1,714
Due to other funds	-	-	221,995	-	221,995	-
Customer security deposits	44,662	-	-	-	44,662	-
Accrued interest payable	38,127	103,732	-	-	141,859	-
Unearned revenue	1,542,600	-	-	-	1,542,600	-
Current portion of long-term debt	332,692	1,167,308	-	-	1,500,000	-
Total current liabilities	1,981,815	1,298,517	267,232	-	3,547,564	1,714
Noncurrent liabilities:						
Compensated absences	88,961	139,439	-	-	228,400	-
Net pension liability	80,794	121,190	-	-	201,984	-
Long-term debt (net of current portion)	5,808,676	16,173,324	-	-	21,982,000	-
Total noncurrent liabilities	5,978,431	16,433,953	-	-	22,412,384	-
Total liabilities	7,960,246	17,732,470	267,232	-	25,959,948	1,714
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Pension related costs	1,763	2,645	-	-	4,408	-
Total deferred outflow of resources	1,763	2,645	-	-	4,408	-
<u>NET POSITION</u>						
Net investment in capital assets	4,208,306	11,477,227	5,221,873	-	20,907,406	-
Restricted for						
Construction	-	444,544	-	-	444,544	-
Debt service	-	40,330	-	-	40,330	-
Unrestricted	2,959,293	2,768,745	(214,768)	441,893	5,955,163	584,277
Total net position	\$ 7,167,599	\$ 14,730,846	\$ 5,007,105	\$ 441,893	\$ 27,347,443	\$ 584,277

The notes to the financial statements are an integral part of this statement

MOAB CITY
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2025

	Business-Type Activities - Enterprise Funds					Governmental Activities
	Water	Sewer	Storm Drain	Transit	Total	Internal Service Health Insurance
Operating revenues:						
Charges for services:						
Monthly service charge	\$ 1,938,852	\$ 3,085,585	\$ 688,637	\$ -	\$ 5,713,074	\$ -
Connection fees	24,014	1,394	-	-	25,408	-
Premiums	-	-	-	-	-	247,918
Other operating income	43,741	-	-	-	43,741	-
Total operating revenues	<u>2,006,607</u>	<u>3,086,979</u>	<u>688,637</u>	<u>-</u>	<u>5,782,223</u>	<u>247,918</u>
Operating expenses:						
Personnel services	745,447	899,179	-	-	1,644,626	227,044
Utilities	96,358	190,682	-	-	287,040	-
Repair and maintenance	140,579	291,514	-	-	432,093	-
Professional and technical	524,270	702,248	100,629	658,888	1,986,035	-
Other supplies and expenses	11,068	-	-	-	11,068	-
Insurance expense	1,560	-	-	-	1,560	-
Depreciation expense	344,874	738,359	368,304	-	1,451,537	-
Total operating expenses	<u>1,864,156</u>	<u>2,821,982</u>	<u>468,933</u>	<u>658,888</u>	<u>5,813,959</u>	<u>227,044</u>
Operating income	<u>142,451</u>	<u>264,997</u>	<u>219,704</u>	<u>(658,888)</u>	<u>(31,736)</u>	<u>20,874</u>
Nonoperating revenues (expenses):						
Interest income	498,063	62,638	73,809	-	634,510	-
Intergovernmental	-	-	-	714,226	714,226	-
Interest expense and fees	(155,230)	(386,593)	-	-	(541,823)	-
Total nonoperating revenues (expenses)	<u>342,833</u>	<u>(323,955)</u>	<u>73,809</u>	<u>714,226</u>	<u>806,913</u>	<u>-</u>
Net income (loss) before contributions and transfers	<u>485,284</u>	<u>(58,958)</u>	<u>293,513</u>	<u>55,338</u>	<u>775,177</u>	<u>20,874</u>
Contributions	-	102,207	-	-	102,207	-
Impact fees	45,771	214,570	20,953	-	281,294	-
Transfers in	-	-	-	270,000	270,000	-
Transfers out	(36,940)	(12,392)	(53,157)	-	(102,489)	-
Total contributions and transfers	<u>8,831</u>	<u>304,385</u>	<u>(32,204)</u>	<u>270,000</u>	<u>551,012</u>	<u>-</u>
Change in net position	494,115	245,427	261,309	325,338	1,326,189	20,874
Total net position - beginning	6,715,340	14,544,073	4,745,796	116,555	26,121,764	563,403
Restatement of net position (see Note 17)	(41,856)	(58,654)	-	-	(100,510)	-
Total net position - ending	<u>\$ 7,167,599</u>	<u>\$ 14,730,846</u>	<u>\$ 5,007,105</u>	<u>\$ 441,893</u>	<u>\$ 27,347,443</u>	<u>\$ 584,277</u>

The notes to the financial statements are an integral part of this statement

MOAB CITY
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2025

	Business-Type Activities - Enterprise Funds					Governmental Activities
	Water	Sewer	Storm Drain	Transit	Total BTAs	Internal Service Health Insurance
Cash Flows From Operating Activities						
Receipts from customers and users	\$ 1,997,373	\$ 3,068,810	\$ 687,752	\$ -	\$ 5,753,935	\$ -
Receipts from premiums	-	-	-	-	-	247,918
Payments to suppliers of goods and services	(772,569)	(1,347,814)	(90,851)	(658,888)	(2,870,122)	-
Payments to interfund services	(221,997)	-	-	-	(221,997)	-
Payments to employees and related benefits	(715,241)	(819,109)	-	-	(1,534,350)	(241,052)
Net cash provided (used) by operating activities	287,566	901,887	596,901	(658,888)	1,127,466	6,866
Cash Flows From Noncapital Financing Activities						
Transfers in	-	-	-	270,000	270,000	-
Transfers out	(36,940)	(12,392)	(53,157)	-	(102,489)	-
Net cash provided (used) by noncapital financing activities	(36,940)	(12,392)	(53,157)	270,000	167,511	-
Cash Flows From Capital and Related Financing Activities						
Proceeds from the issuance of long-term debt	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Acquisition and construction of capital assets	(645,629)	(1,059,907)	(1,862,390)	-	(3,567,926)	-
Impact fees collected	45,771	214,570	20,953	-	281,294	-
Interfund services	-	-	221,995	-	221,995	-
Contributions	-	102,207	-	-	102,207	-
Intergovernmental funds	-	-	-	358,969	358,969	-
Principal paid on capital debt	(324,784)	(1,143,215)	-	-	(1,467,999)	-
Interest paid on capital debt	(157,311)	(495,619)	-	-	(652,930)	-
Net cash provided (used) by capital and related financing activities	(1,081,953)	(2,381,964)	(1,619,442)	358,969	(4,724,390)	-
Cash Flows From Investing Activities						
Interest on investments	498,063	62,638	73,809	-	634,510	-
Net increase (decrease) in cash and cash equivalents	(333,264)	(1,429,831)	(1,001,889)	(29,919)	(2,794,903)	6,866
Cash and cash equivalents - beginning	6,835,641	7,497,350	1,001,889	85,473	15,420,353	579,125
Cash and cash equivalents - ending	<u>\$ 6,502,377</u>	<u>\$ 6,067,519</u>	<u>\$ -</u>	<u>\$ 55,554</u>	<u>\$ 12,625,450</u>	<u>\$ 585,991</u>
Reconciliation of operating income to net cash provided (used) by operating activities:						
Operating income	\$ 142,451	\$ 264,997	\$ 219,704	\$ (658,888)	\$ (31,736)	\$ 20,874
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	344,874	738,359	368,304	-	1,451,537	-
(Increase)/decrease in accounts receivable	(9,234)	(18,169)	(885)	-	(28,288)	-
(Increase)/decrease in due from other funds	(221,997)	-	-	-	(221,997)	-
(Increase)/decrease in net pension asset	-	-	-	-	-	-
(Increase)/decrease in deferred outflows	(1,864)	(2,797)	-	-	(4,661)	-
Increase/(decrease) in accounts payable	(1,560)	(163,370)	9,778	-	(155,152)	(14,008)
Increase/(decrease) in due to other funds	-	-	-	-	-	-
Increase/(decrease) in compensated absences	15,620	58,193	-	-	73,813	-
Increase/(decrease) in net pension liability	16,024	24,034	-	-	40,058	-
Increase/(decrease) in customer deposits	2,826	-	-	-	2,826	-
Increase/(decrease) in deferred inflows	426	640	-	-	1,066	-
Total adjustments	145,115	636,890	377,197	-	1,159,202	(14,008)
Net cash provided (used) by operating activities	<u>\$ 287,566</u>	<u>\$ 901,887</u>	<u>\$ 596,901</u>	<u>\$ (658,888)</u>	<u>\$ 1,127,466</u>	<u>\$ 6,866</u>

The notes to the financial statements are an integral part of this statement

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Moab (the City) are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. The City has adopted GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance*. Accordingly, the City has elected to apply all applicable GASB pronouncements and codified accounting standards issued by GASB.

Reporting Entity

Moab City Corporation (the City) is a municipal corporation located in Grand County, Utah. The City operates under Mayor-Council form of government. The accompanying financial statements present the City and its component units, entities for which the City is financially accountable. The financial statements of the City have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units. The Governmental Accounting Standards Board is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

Government-wide and Fund Financial Statements

The City's basic financial statements consist of both government-wide statements and fund statements. The government-wide statements focus on the City as a whole, while the fund statements focus on individual funds.

Government-wide Financial Statements – The government-wide financial statements, consisting of the statement of net assets and the statement of changes in net assets report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Indirect expenses are not allocated. All expenses are included in the applicable function. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privilege provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements – Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, if any, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statement.

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting

The financial statements of the City are prepared in accordance with generally accepted accounting principles (GAAP). The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting, generally including the reclassification of internal activity (between or within funds). However, internal eliminations do not include utility services provided to City departments or payments to the general fund by other funds for providing administrative and billing services for such funds. Reimbursements are reported as reductions to expenses. Proprietary and any fiduciary fund financial statements are also reported using this same focus and basis of accounting although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when the grantor eligibility requirements are met. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes, sales taxes, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments, if any, receivable within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government. Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items.

Operating income and expense reported in proprietary fund financial statements include those revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services, including administrative expenses and depreciation of capital assets. Their revenues and expenses are classified as non-operating in the financial statements.

Policy regarding use of restricted resources When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as needed. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities. *Restricted assets, non-current* reports assets restricted for acquisition or construction of non-current assets or are restricted for liquidation of long-term debt.

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund types and major funds

Governmental funds

The City reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *capital projects fund* accounts for financial resources used for the acquisition or construction of the capital facilities of the City (other than those of the enterprise funds).

The City reports the following as non-major governmental funds:

The *recreation fund* accounts for the revenues and expenditures for the activities in relation to recreation.

The *housing fund* accounts for the revenues and expenditures for the activities of community housing.

The *debt service fund* accounts for the payment of governmental long-term debt.

The *youth city council fund* accounts for activities with the youth city council.

The Recreation, Arts, and Parks Tax (RAP) fund. Accounts for activities related to this tax.

Proprietary funds

The City reports the following major proprietary funds:

The *water fund* is used to account for the activities of the water utility.

The *sewer fund* is used to account for the activities of the sewer utility.

The *storm drain fund* is used to account for the revenues and expenses of the storm drain utility.

The *Transit Fund* is used to account for the revenues and expenses of the transportation operations.

The *governmental internal service fund* is used to account for health insurance activities

Deposits and Investments - Investments are reported at fair value. Deposits are reported at cost, which approximates fair value. Investments of the City are accounts at the Utah Public Treasurers Investments Fund. Additional information is contained in Note 3.

Cash and Cash Equivalents - The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Receivables and payables - Accounts receivable other than intergovernmental receivables are from customers primarily for utility services. Intergovernmental receivables are considered collectible. Customer accounts are reported net of an allowance for uncollectible accounts. The allowance amount is estimated at 2% of the ending accounts receivable balance. During the course of operations, there may be transactions that occur between funds that are representative of lending/borrowing arrangements outstanding at year-end. These are reported as either *due to* or *due from other funds*.

Restricted Assets - In accordance with certain revenue bond covenants, resources may be required to be set aside for the repayment of such bonds, and, on occasion, for the repair and maintenance of the assets acquired with the bond proceeds. These resources are classified as restricted assets on the balance sheet because of their limited use. Most capital grant agreements mandate that grant proceeds be spent only on capital assets. Unspent resources of this nature are also classified

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

as restricted. The limited use resources described above involve a reported restriction of both cash and net assets.

Unspent proceeds of bonds issued to finance capital assets are also reported as restricted cash.

Prepaid Expenses - Prepaid expenses consist of certain payments to vendors that reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both government-wide and fund financial statements and expensed as the items are used. The City uses the consumption method to record these items as expenditures when they are used rather than when they are purchased.

Inventories and Prepaid Items – Inventories, which mainly consist of immaterial amounts of expendable supplies for consumption, are not reported. Such supplies are acquired as needed. Proprietary fund inventories, where material, are stated at the lower of cost or market, using the first-in, first-out basis. Prepaid items record payments to vendors that benefit future reporting and are reported on the consumption basis. Both inventories and prepayments are similarly reported in government-wide and fund financial statements

Capital Assets - Capital assets includes property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost or at estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure is depreciated. The cost of normal maintenance and repairs that does not add to the value of an asset or materially extend the assets' life is not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Upon retirement or disposition of capital assets, the cost and related accumulated depreciation are removed from the respective accounts. Depreciation of capital assets is computed using the straight-line method over their estimated useful lives. Property, plant, and equipment of the primary government, as well as the component units if any, is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and structures	30-45
Infrastructure	30
Vehicles and equipment	5-15

Long term Obligations - In the government-wide and proprietary fund financial statements, Long term debt and obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net assets.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs (if any) are reported as expenditures.

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases. - During the year ended June 30, 2022, the City adopted Governmental Accounting Standards Board Statement No. 87, Leases. The new standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right-to-use an underlying asset. The statement requires a lessee to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The beginning fund balances, and net position was not affected by the implementation of GASB 68.

Lessee. The City is a lessee for a noncancelable lease of several vehicles. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (a) the discount rate it uses to discount the expected lease payments to present value, (b) lease term, and (c) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease assets and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term liabilities on the statement of net position.

Lessor - The City is a lessor for noncancelable leases of office space within City Hall. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of the leases, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Key estimates and judgements include how the City determines (a) the discount rate it uses to discount the expected lease receipts to present value, (b) lease term, and (c) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessees. The City monitors changes in the circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Deferred Outflows/Inflows of Resources – In addition to assets, the statement of net position will sometimes include 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(s) and so will not be recognized as an outflow of resources expense/expenditure) until then. The City reports deferred outflows of resources related to pensions as required by GASB 68.

In addition to liabilities, the statement of net position will sometimes include a separate section for 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(s) and so will not be recognized as an inflow of resources (revenue) until then. The City also reports deferred inflows of resources related to pensions as required by GASB 68.

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.

Fund balance / net assets

Government-wide Financial Statements

Equity is classified in the government-wide financial statements as net position and is displayed in three components:

Net investment in capital assets - Capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restricted net position - Net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or 2) law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

Fund Financial Statements

In the fund financial statements, governmental fund equity is classified as fund balance. Governmental fund balance is further classified as nonspendable, restricted, committed, assigned or unassigned. descriptions of each follow:

Nonspendable fund balance - Amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.

Restricted fund balance - Net fund resources that are subject to external constraints that have been placed on the use of the resources either a) imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of the government or b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance - Amounts that can only be used for specific purposes established by formal action of the City Council, with is the City's highest level of decision-making authority. Unused balance commitments can only be removed or changed by the same type of action (for example resolution) of the City Council. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance - Amounts that the City intends to be used for a specific purpose but are neither restricted nor committed. The City Recorder is authorized to assign amounts to a specific purpose in accordance with the City's budget policy.

Unassigned fund balance - Residual classification of the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

Proprietary fund net assets are classified the same as in the government-wide statements.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless City Council has provided otherwise in its commitment or assignment actions.

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Estimates-The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and the accompanying notes. Actual results may differ from those estimates.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary data - Annual budgets are prepared and adopted by ordinance by total for each department, in accordance with State law, by the Mayor and City Council on or before June 22 for the following fiscal year beginning July 1. Estimated revenues and appropriations may be increased or decreased by resolution of the City Council at any time during the year. A public hearing must be held prior to any proposed increase in a fund's appropriations. Budgets include activities in the General Fund. The level of the City's budgetary control (the level at which the City's expenditures cannot legally exceed appropriations) is established at the department level. Each department head is responsible for operating within the budget for their department. All annual budgets lapse at fiscal yearend.

Utah State law prohibits the appropriation of unreserved General Fund balance to an amount less than 5% of the General Fund revenues. The 5% reserve that cannot be budgeted is used to provide working capital until tax revenue is received, to meet emergency expenditures, and to cover unanticipated deficits. Any unreserved General Fund balance greater than 35% of the current year's actual revenues must be transferred to the capital projects fund with the purpose for the spending of those funds. The general fund balance was over the legal allowable limit for the year ended June 30, 2025.

Once adopted, the budget may be amended by the City Council without hearing provided the budgeted expenditures do not exceed budgeted revenues and appropriated fund balance. A public hearing must be held if the budgeted expenditures will exceed budgeted revenues and any fund balance which is available for budgeting. With the consent of the Mayor, department heads may reallocate unexpended appropriated balances from one expenditure account to another within that department during the budget year. Budgets for the General Fund are prepared on the modified accrual basis of accounting. Encumbrances are not used.

Deficit fund balance or net position - None of the City's funds have deficit fund balances or net position.

NOTE 3 DEPOSITS AND INVESTMENTS

Cash and investments as of June 30, 2025 consist of the following:

Cash on hand and on deposit:

Cash on hand	\$ 3,863
Demand deposits - checking	1,056,754
Deposits - PTIF	33,099,578
Total cash and investments	<u>\$ 34,160,195</u>

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 3 DEPOSITS AND INVESTMENTS (Continued)

Cash and investments listed above are classified in the accompanying government-wide statement of net position as follows:

Cash on hand and on deposit:

Cash on hand	\$ 14,963
Demand deposits - checking	1,544,511
Deposits - PTIF	20,971,633
Total cash and investments	\$ 22,531,107

Cash equivalents and investments are carried at fair value in accordance with GASB Statement No. 72.

The Utah Money Management Act (UMMA) establishes specific requirements regarding deposits of public funds by public treasurers. UMMA requires that city funds be deposited with a qualified depository which includes any depository institution which has been certified by the Utah State Commissioner of Financial Institutions as having met the requirements specified in UMMA Section 51, Chapter 7. UMMA provides the formula for determining the amount of public funds which a qualified depository may hold in order to minimize risk of loss and also defines capital requirements which an Institution must maintain to be eligible to accept public funds. UMMA lists the criteria for investments and specifies the assets which are eligible to be invested in, and for some investments, the amount of time to maturity.

UMMA enables the State Treasurer to operate the Public Treasurer's Investment Pool (PTIF). PTIF is managed by the Utah State Treasurer's investment staff and comes under the regulatory authority of the Utah Money Management Council. This council is comprised of a select group of financial professionals from units of local and state government and financial institutions doing business in the state. PTIF operations and portfolio composition is monitored at least semi-annually by the Utah Money Management Council. PTIF is unrated by any nationally recognized statistical rating organizations. Deposits in PTIF are not insured or otherwise guaranteed by the State of Utah. Participants share proportionally in any realized gains or losses on investments which are recorded on an amortized cost basis. The balance available for withdrawal is based on the accounting records maintained by PTIF. The fair value of the investment pool is approximately equal to the value of the pool shares. The City maintains monies not immediately needed for expenditure in PTIF accounts.

Deposit and Investment Risk – The City maintains no investment policy containing any specific provisions intended to limit the City's exposure to interest rate risk, credit risk, and concentration of credit risk other than that imposed by UMMA. The City's compliance with the provisions of UMMA addresses each of these risks.

Fair Value of Investments - The City 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; and Level 3--Unobservable inputs. At June 30, 2025 the City had \$20,971,633 invested in PTIF, which uses a Level 2 fair value measurement.

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 3 DEPOSITS AND INVESTMENTS (Continued)

Interest rate risk - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. All deposits and investments of the City are available immediately.

Credit risk - Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits. At June 30, 2025, the City's bank balance of demand and bank trust deposits total \$1,857,470 and the book balance is \$1,544,512. Of these deposits, \$250,000 is covered by FDIC insurance; \$1,607,470 is uninsured and uncollateralized.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. This risk is addressed through the policy of investing excess monies only in PTIF.

Concentration of credit risk - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. PTIF falls under the constraints of UMMA in limiting concentrations of investments.

NOTE 4 RECEIVABLES

The allowance policy is described in Note 1. Receivables as of year-end for the City's funds are shown below:

	General Fund	Other Governmental Funds	Water and Sewer Funds	Storm Drain Fund	Transit Fund	Total
Customers	\$ 349,735	\$ 565,180	\$ 595,267	\$ 53,517	\$ 386,339	\$ 1,950,038
Intergovernmental receivables	5,008,810	-	-	-	-	5,008,810
Other receivables	2,289	139,088	-	-	-	141,377
Total receivables	5,360,834	704,268	595,267	53,517	386,339	7,100,225
Allowance for Uncollectibles	-	-	(8,720)	(1,053)	-	(9,773)
Total receivables, net of allowance	<u>\$ 5,360,834</u>	<u>\$ 704,268</u>	<u>\$ 586,547</u>	<u>\$ 52,464</u>	<u>\$ 386,339</u>	<u>\$ 7,090,452</u>

Lease Receivable - The City leases office space in City hall to third parties under lease terms ranging from 7 to 8 years. The City will receive annual payments ranging from \$4,976 to \$24,204. For the year ended June 30, 2025, the City recognized lease revenue of \$24,206 and interest revenue of \$4,679. At June 30, 2025, the City reports a lease receivable and an equal deferred inflow of resources related to leases of \$139,088.

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 5 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025, was as follows:

Primary Government	Beginning			Ending
Governmental activities:	Balance	Increases	Decreases	Balance
Capital assets not being depreciated:				
Land and rights	\$ 2,276,884	\$ -	\$ -	\$ 2,276,884
Construction in progress	6,845,789	11,776,784	5,019,506	13,603,067
Total capital assets not being depreciated	9,122,673	11,776,784	5,019,506.00	15,879,951
Capital assets being depreciated:				
Buildings	13,234,798	-	-	13,234,798
Improvements other than buildings	4,803,146	770,261	-	5,573,407
Autos & trucks	3,188,936	177,865	-	3,366,801
Machinery and equipment	2,863,075	159,836	-	3,022,911
Office equipment	1,010,949	-	-	1,010,949
Infrastructure	7,591,973	4,249,245	-	11,841,218
Right to use assets	419,250	209,246	32,688	595,808
Total capital assets being depreciated	33,112,127	5,566,453	32,688	38,645,892
Less accumulated depreciation for:				
Buildings	4,884,921	334,349	-	5,219,270
Improvements other than buildings	3,877,124	165,621	-	4,042,745
Autos & trucks	2,411,115	228,242	-	2,639,357
Machinery and equipment	2,623,259	70,968	-	2,694,227
Office equipment	715,467	73,023	-	788,490
Infrastructure	3,009,115	329,990	-	3,339,105
Right to use assets	29,375	99,953	32,688	96,640
Total accumulated depreciation	17,550,376	1,302,146	32,688	18,819,834
Total capital assets, being depreciated, net	15,561,751	4,264,307	-	19,826,058
Governmental activities capital assets, net	\$ 24,684,424	\$ 16,041,091	\$ 5,019,506	\$ 35,706,009
Business-type activities:	Beginning			Ending
	Balance	Increases	Decreases	Balance
Capital assets not being depreciated:				
Land and water rights	\$ 262,935	\$ -	\$ -	\$ 262,935
Construction in progress	9,751,131	2,356,802	9,403,498	2,704,435
Total capital assets not being depreciated	10,014,066	2,356,802	9,403,498	2,967,370
Capital assets being depreciated:				
Water system	7,198,775	-	-	7,198,775
Sewer system	27,843,362	4,033,800	-	31,877,164
Storm drain system	2,584,611	765,964	-	3,350,575
Machinery and equipment	2,228,888	5,718,707	-	7,947,595
Autos and trucks	305,530	96,151	-	401,679
Total capital assets being depreciated	40,161,166	10,614,622	-	50,775,788
Less accumulated depreciation for:				
Water system	4,879,136	218,276	-	5,097,412
Sewer system	6,085,323	680,720	-	6,766,043
Storm drain system	129,230	286,831	-	416,061
Machinery and equipment	1,713,785	236,279	-	1,950,064
Autos and trucks	269,132	29,432	-	298,564
Total accumulated depreciation	13,076,606	1,451,538	-	14,528,144
Total capital assets, being depreciated, net	27,084,560	9,163,084	-	36,247,644
Business-type activities capital assets, net	\$ 37,098,626	\$ 11,519,886	\$ 9,403,498	\$ 39,215,014

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 5 CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

General government	\$ 340,342
Public safety	240,427
Highways and public works	412,068
Parks and recreation	309,309
Total depreciation expense - governmental activities	<u>\$ 1,302,146</u>

Business-type activities:

Culinary water	\$ 344,874
Sewer	738,359
Storm drain	368,304
Total depreciation expense - business-type activities	<u>\$ 1,451,537</u>

Total depreciation expense	<u>\$ 2,753,683</u>
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NOTE 6 LONG-TERM DEBT

Long-term debt activity for governmental-type activities was as follows:

	<u>% Rate</u>	<u>Balance at June 30, 2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2025</u>	<u>Due within one year</u>
Governmental activities						
Bonds:						
2003 Sales Tax Revenue Matures 2030	2.50	\$ 611,000	\$ -	\$ 96,000	\$ 515,000	\$ 98,000
2009 Sales Tax Revenue Matures 2036	0.00	2,281,000	-	191,000	2,090,000	191,000
2018 CIB Tax Revenue Matures 2036	2.50	577,000	-	33,000	544,000	33,000
2023 Sales Tax Revenue Matures 2039	2.00	4,208,000	-	295,000	3,913,000	245,000
Direct Borrowings:						
2019 Walnut Lease Matures 2039	4.26	1,489,000	-	1,489,000	-	-
Leases:						
Obligations under Lease	3.29	275,615	209,246	168,680	316,181	140,992
Governmental activity long-term liabilities		<u>\$ 9,441,615</u>	<u>\$ 209,246</u>	<u>\$ 2,272,680</u>	<u>\$ 7,378,181</u>	<u>\$ 707,992</u>

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 LONG-TERM DEBT (Continued)

Bond debt service requirements to maturity for governmental activities are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 567,000	\$ 104,766	\$ 671,766
2027	575,000	96,590	671,590
2028	584,000	88,244	672,244
2029	593,000	79,702	672,702
2030	600,000	70,964	670,964
2031-2035	2,557,000	245,553	2,802,553
2036-2039	1,586,000	73,260	1,659,260
Total	<u>\$ 7,062,000</u>	<u>\$ 759,079</u>	<u>\$ 7,821,079</u>

Long-term debt activity for the business-type activities was as follows:

	<u>% Rate</u>	<u>Balance at June 30, 2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2025</u>	<u>Due within one year</u>
Business-type activities						
Bonds:						
2017 Wastewater Revenue Matures 2039	1.15	\$ 10,870,000	\$ -	\$ 673,000	\$ 10,197,000	\$ 680,000
2018 Water and Sewer Matures 2034	3.39	1,785,000	-	153,000	1,632,000	158,000
2021 Water Revenue Matures 2041	2.39	6,142,000	-	297,000	5,845,000	304,000
2023 Sewer Revenue Matures 2038	3.61	6,153,000	-	345,000	5,808,000	358,000
Total business-type long term liabilities		<u>\$ 24,950,000</u>	<u>\$ -</u>	<u>\$ 1,468,000</u>	<u>\$ 23,482,000</u>	<u>\$ 1,500,000</u>

Long-term debt activity for the business-type activities was as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 1,500,000	\$ 511,792	\$ 2,011,792
2027	1,534,000	478,281	2,012,281
2028	1,568,000	443,830	2,011,830
2029	1,604,000	408,450	2,012,450
2030	1,641,000	372,076	2,013,076
2031-2035	8,569,000	1,282,249	9,851,249
2036-2040	6,633,000	367,997	7,000,997
2041	433,000	1,306	434,306
Total	<u>\$ 23,482,000</u>	<u>\$ 3,865,981</u>	<u>\$ 27,347,981</u>

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 LONG-TERM DEBT (Continued)

The City has outstanding bonds and other direct borrowings related to governmental activities totaling \$7,062,000 and related to business-type activities totaling \$23,482,000. The outstanding bonds and other direct borrowings are all secured with their respective revenues and/or property and equipment as collateral.

Obligations under lease – The City has entered into agreements to lease several vehicles within the City. As of June 30, 2025 the value of the lease liability is \$316,181. The City is required to make monthly principal and interest payments ranging from \$364 to \$1,072. The leases have an interest rate ranging from 2.5%- 3.27% The right to use asset as of June 30, 2025 was \$595,808 and had accumulated depreciation of \$96,640. The right to use assets will be amortized over their useful lives.

Lease debt service requirements to maturity for governmental activities are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 140,989	\$ 7,903	\$ 148,892
2027	144,515	4,379	148,894
2028	18,431	767	19,198
2029	12,246	306	12,552
Total	<u>\$ 316,181</u>	<u>\$ 13,355</u>	<u>\$ 329,536</u>

	<u>Beginning</u>	<u>Increase (Decrease)</u>	<u>Ending</u>
Compensated absences:			
Governmental	\$ 1,020,745	* \$ 286,413	\$ 1,307,158
Business-type	154,592	* 73,808	228,400
Total	<u>\$ 1,175,337</u>	<u>\$ 360,221</u>	<u>\$ 1,535,558</u>

	<u>Beginning</u>	<u>Increase (Decrease)</u>	<u>Ending</u>
Net Pension Liability			
Governmental	\$ 1,457,334	\$ 360,522	\$ 1,817,856
Business-type	161,926	40,058	201,984
Total	<u>\$ 1,619,260</u>	<u>\$ 400,580</u>	<u>\$ 2,019,840</u>

*Beginning balances were restated for the implementation of GASB 101 see note 17.

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7 INTERFUND TRANSFERS

	<u>Transfers In</u>	<u>Transfers Out</u>
Funds:		
General	\$ -	\$ 7,185,848
Capital Projects	3,535,000	-
Recreation	971,034	-
Debt Service	786,604	-
Housing	660,000	134,301
RAP Tax	1,200,000	-
Water	-	36,940
Sewer	-	12,392
Storm Drain	-	53,157
Transit	270,000	-
Total Transfers	<u>\$ 7,422,638</u>	<u>\$ 7,422,638</u>

Transfers are used to move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

At the end of 2025, there is a due to and due from between the Storm Drain and Water fund in the amount of \$221,995. This was created to cover debt service requirements.

NOTE 8 OTHER INFORMATION

Risk Management - The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The City participates in the Utah Local Government Trust, a public agency insurance mutual, which provides coverage for property damage and general liability. The City is subject to a minimal deductible for claims. There have been no significant reductions in insurance coverage from coverage in the prior year. Amounts of settlements have not exceeded insurance coverage in any of the past three fiscal years.

The City provides health insurance through an agreement with PEHP, using a self-funded plan with an individual stop loss limit of \$25,000 per employee. All claims are processed and paid by PEHP. The City is required to submit monthly payments to PEHP, from which all claims are paid. At the end of each monthly period during the policy year, the City is either reimbursed for excess contributions over claims or billed for deficient contributions in regards to claims. Therefore, under the current policy there are no provisions for runout beyond each monthly reporting period, and, as such, the City has not accrued additional liability in the financial statements as presented.

Landfill agreement: - Moab City entered into an agreement with the Grand County Solid Waste Management Special Service District No. 1 and Grand County in which the City agreed to guarantee the performance of closure and post-closure care at the Klondike and Moab Landfills. Should the escrow moneys set aside by the District not cover all costs associated with the closure and post-closure of the landfill, Moab would be liable for one half of the uncovered costs. Total closure and post-closure costs are currently estimated to be no more than \$175,400 for the Klondike Landfill and for the Moab Landfill.

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 8 OTHER INFORMATION (Continued)

In preparing these financial statements, the City has evaluated events and transactions for potential recognition or disclosure through the date of the audit report, which is the date the financial statements were available to be used.

NOTE 9 RETIREMENT PLANS

General Information About the Pension Plan

Plan description - Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following Pension Trust funds:

Public Employees Noncontributory Retirement System (Noncontributory System) is a multiple employer, cost sharing, public employee retirement system.

The Public Safety Retirement System (Public Safety System) is a mixed agent and cost-sharing, multiple-employer public retirement system.

Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple employer cost sharing public employer 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 Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 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 Title 49 provides for the administration of the Systems under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S., Salt Lake City, Utah 84102 or visiting the website: www.urs.org.

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 9 RETIREMENT PLANS (Continued)

Benefits provided: 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 all years	Up to 4%
Public Safety System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year to 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 all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 years	25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	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 forward to subsequent years.*

Contribution rate summary: - 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 the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2025 are as follows:

Utah Retirement Systems	Employee	Employer	401(k)
Contributory System			
111 Local Government Div - Tier 2	0.7	15.19%	N/A
Noncontributory System			
15 Local Government Div. Tier 1	N/A	16.97%	N/A
Public Safety System			
Contributory			
122 tier 2 DB Hybrid Public Safety N//A	4.73	25.33%	N/A
Noncontributory			
43 Other Div A with 2.5 % COLA	N/A	33.54%	N/A
Tier 2 DC Only			
211 Local Government	N/A	5.19%	10.00%
222 Public Safety	N/A	11.33%	14.00%

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

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 9 RETIREMENT PLANS (Continued)

For fiscal year ended June 30, 2025, the employee contributions to the systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 360,262	\$ -
Public Safety System	205,682	-
Tier 2 Public Employees System	533,371	24,572
Tier 2 Public Safety and Firefighter	256,906	47,973
Tier 2 DC Only System	33,032	-
Tier 2 DC Public Safety and Firefighter System	1,580	-
Total Contributions	<u>\$ 1,390,833</u>	<u>\$ 72,545</u>

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 and Inflows of Resources Relating to Pensions

At June 30, 2025, we reported a net pension asset of \$0 and a net pension liability of \$2,019,840.

	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2023	Change (Decrease)
Noncontributory System	\$ -	\$ 881,436	0.2779578%	0.2647345%	0.0132233%
Public Safety System	-	714,049	0.4614800%	0.4899590%	-0.0284796%
Tier 2 Public Employees System	-	334,965	0.1123142%	0.1173184%	-0.0050042%
Tier 2 Public Safety and Firefighter	-	89,390	0.1976385%	0.2020816%	0.0044431%
	<u>\$ -</u>	<u>\$ 2,019,840</u>			

The net pension asset and liability was 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 June 30, 2025, we recognized pension expense of \$1,754,777.

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 9 RETIREMENT PLANS (Continued)

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 799,590	\$ 7,004
Changes in assumptions	234,916	1,438
Net difference between projected and actual earnings on pension plan investments	416,287	-
Changes in proportion and differences between contributions and proportionate share of contributions	58,393	35,640
Contributions subsequent to the measurement date	7,310,718	-
	<u>\$ 8,819,904</u>	<u>\$ 44,082</u>

\$730,718 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our 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,	Net Deferred Outflows (Inflows) of Resources
2025	\$ 617,743
2026	732,600
2027	(127,108)
2028	10,158
2029	93,144
Thereafter	138,565
	<u>\$ 1,465,102</u>

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	3.25-9.5 percent, average, including inflation
Investment rate of return	6.85 Percent, net of pension plan investment expense, including inflation.

Mortality rates were adopted from an actuarial experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using the ultimate rates from the MP-2020 improvement assumption using a base year of 2020.

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 9 RETIREMENT PLANS (Continued)

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, 2023, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2022.

The long-term expected rate of return on pension plan investments was determined using a building-block method, in which 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 and is applied consistently to each defined benefit pension plan. 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 estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long Term expected portfolio real rate of return
Equity securities	35.00%	7.01%	2.45%
Debt securities	20.00%	2.54%	0.51%
Real assets	18.00%	5.45%	0.98%
Private equity	12.00%	10.05%	1.21%
Absolute return	15.00%	4.36%	0.65%
Cash and cash equivalents	0.00%	0.49%	0.00%
Totals	100%		5.17%
		Inflation	2.50%
		Expected arithmetic nominal return	7.67%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, and 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 percent. 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.

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 9 RETIREMENT PLANS (Continued)

Sensitivity of the proportionate share of the net 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 (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (5.85 %) or 1 percentage point higher (7.85 %) than the current rate:

	1% Decrease	Discount Rate	1% Increase
System	5.85%	6.85%	7.85%
Noncontributory System	\$ 3,727,753	\$ 881,436	\$ (1,505,702)
Public Safety System	2,193,661	714,049	(493,291)
Tier 2 Public Employees System	1,000,459	334,965	(182,724)
Tier 2 Public Safety and Firefighter	304,812	89,390	(82,843)
Total	<u>\$ 7,226,685</u>	<u>\$ 2,019,840</u>	<u>\$ (2,264,560)</u>

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.

The City of Moab participates in the following Defined Contribution Savings Plans with Utah retirement systems:

401(k) plan, 457(b) plan, Traditional IRA plan, and Roth IRA plan

Employee and employer contributions to the Utah Retirement Contribution Savings Plans for fiscal year ended June 30, were as follows:

	2025	2024	2023
401(k) Plan			
Employer Contributions	\$ 174,836	\$ 91,652	\$ 78,396
Employee Contributions	196,301	151,202	118,146
457(b) Plan			
Employer Contributions	\$ 113,698	\$ 4,737	\$ -
Employee Contributions	133,893	85,874	38,214
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 57,882	\$ 54,994	\$ 35,130
Traditional IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 3,250	\$ 4,400	\$ 4,610

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 10 CHANGE IN ACCOUNTING PRINCIPLE

The City implemented Government Accounting Standards Board (GASB) Statement No. 101, Compensated Absences. The objective of this statement is to better meet the financial statement needs of the users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Upon evaluation of the new standard the beginning balance of Net Position and Compensated Absences were adjusted as follows:

	Governmental Activities	
	Net Position	Compenasted Absences
Original Balance June 30, 2024	\$ 33,586,640	\$ 362,511
Restated for GASB 101	(658,234)	658,234
Restated balance at June 30, 2024	<u>\$ 32,928,406</u>	<u>\$ 1,020,745</u>

	Business-Type Activities	
	Net Position	Compenasted Absences
Original Balance June 30, 2024	\$ 25,088,880	\$ 54,075
Restated for GASB 101	(100,510)	100,510
Restated balance at June 30, 2024	<u>\$ 24,988,370</u>	<u>\$ 154,585</u>

NOTE 11 PRIOR PERIOD ADJUSTMENT

During the year the city noted Deposits collected from a developer in the amount of \$112,970 were incorrectly reported as revenue in 2024. The amount was repaid in 2025. The financial statements were restated to reflect the correction of the error. The accounts affected by the restatement are as follows:

	Governmental Activities	
	Net Position	Developer Deposits
Original Balance June 30, 2024	\$ 33,586,640	\$ -
Restated for correction of error	(112,970)	112,970
Restated balance at June 30, 2024	<u>\$ 33,473,670</u>	<u>\$ 112,970</u>

	General Fund	
	Fund Balance	Developer Deposits
Original Balance June 30, 2024	\$ 7,153,559	\$ -
Restated for correction of error	(112,970)	112,970
Restated balance at June 30, 2024	<u>\$ 7,040,589</u>	<u>\$ 112,970</u>

MOAB CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 11 SUBSEQUENT EVENTS

In preparing these financial statements, the City has evaluated events and transactions for potential recognition or disclosure through December 19, 2025, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

MOAB CITY
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual
General Fund
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Totals	
REVENUES				
Taxes				
Property	\$ 3,300,000	\$ 3,523,949	\$ 3,549,781	\$ 25,832
Sales	3,039,000	3,039,000	3,146,056	107,056
Other taxes	10,611,000	10,643,741	10,795,978	152,237
Licenses and permits	440,300	382,178	324,150	(58,028)
Intergovernmental	528,000	596,129	961,405	365,276
Fines and forfeitures	35,000	35,000	9,714	(25,286)
Charges for services	1,480,250	1,387,290	1,330,711	(56,579)
Interest	600,000	600,000	406,078	(193,922)
Miscellaneous	150,000	128,323	190,834	62,511
Total revenues	<u>20,183,550</u>	<u>20,335,610</u>	<u>20,714,707</u>	<u>379,097</u>
EXPENDITURES				
General government	4,679,558	4,494,307	4,280,541	213,766
Public safety	5,119,404	5,547,689	4,976,259	571,430
Streets and public improvements	4,329,255	5,142,456	4,374,435	768,021
Parks, recreation and public property	1,271,428	1,209,928	1,207,501	2,427
Community services	1,757,571	1,431,552	1,338,327	93,225
Debt Service	180,000	180,000	175,660	4,340
Capital Outlay		-	-	-
Total expenditures	<u>17,337,216</u>	<u>18,005,932</u>	<u>16,352,723</u>	<u>1,653,209</u>
Excess (deficit) of revenues over (under) expenditures	<u>2,846,334</u>	<u>2,329,678</u>	<u>4,361,984</u>	<u>2,032,306</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	31,992	31,992	-
Lease proceeds	-	-	209,246	209,246
Insurance recoveries	-	669,209	669,209	-
Transfers in	1,251,500	1,307,260	-	(1,307,260)
Transfers out	(6,451,599)	(7,931,011)	(7,185,848)	745,163
Total other financing sources (uses)	<u>(5,200,099)</u>	<u>(5,922,550)</u>	<u>(6,275,401)</u>	<u>(352,851)</u>
Net change in fund balance	(2,353,765)	(3,592,872)	(1,913,417)	1,679,455
Fund balances - beginning	7,153,559	7,153,559	7,153,559	-
Restatement of net position (see Note 17)	-	-	(112,970)	(112,970)
Fund balances - ending	<u>\$ 4,799,794</u>	<u>\$ 3,560,687</u>	<u>\$ 5,127,172</u>	<u>\$ 1,566,485</u>

MOAB CITY
Required Supplementary Information
Schedule of the Proportionate Share of the Net Pension Liability
June 30, 2025
Last 10 Fiscal Years*

	Fiscal Year	Proportion of the net liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
Noncontributory System						
	2024	0.2779578%	\$ 881,436	\$ 2,084,994	42.28%	96.02%
	2023	0.2673450%	614,069	1,821,821	33.71%	96.90%
	2022	0.2511179%	430,102	1,725,249	24.93%	97.50%
	2021	0.2535876%	145,737	1,664,618	87.25%	108.70%
	2020	0.2841189%	145,737	1,987,924	7.33%	99.20%
	2019	0.3144653%	1,185,178	2,374,861	49.91%	93.70%
	2018	0.3020442%	2,224,170	328,933	95.50%	87.00%
	2017	0.2720231%	1,191,815	2,116,310	56.32%	91.90%
	2016	0.2051978%	1,317,621	1,658,246	79.46%	87.30%
	2015	0.1279161%	1,233,705	1,878,267	65.65%	87.80%
Public Safety System						
	2024	0.4614800%	\$ 714,049	\$ 745,473	95.78%	93.30%
	2023	0.4899596%	700,723	790,412	88.65%	93.44%
	2022	0.4030882%	521,223	609,594	85.50%	93.60%
	2021	0.3150614%	(255,875)	380,411	-67.26%	104.20%
	2020	0.3185107%	264,441	356,702	74.14%	95.50%
	2019	0.3765594%	604,610	459,476	131.59%	90.90%
	2018	0.4153505%	1,068,524	545,965	195.71%	84.70%
	2017	0.3546422%	556,312	464,620	119.73%	90.20%
	2016	0.3205798%	650,545	485,395	134.02%	86.50%
	2015	0.3147178%	563,739	518,613	108.70%	88.71%
Tier 2 Public Employees Retirement System						
	2024	0.1123142%	\$ 334,965	\$ 3,328,615	10.06%	87.44%
	2023	0.1173184%	228,346	3,033,086	7.53%	89.58%
	2022	0.1114174%	121,322	2,428,781	5.00%	92.30%
	2021	0.1024135%	(43,345)	1,902,073	-2.28%	103.80%
	2020	0.1112728%	16,004	1,779,439	0.90%	98.30%
	2019	10.1032300%	22,723	1,403,213	1.62%	96.50%
	2018	0.1098332%	47,039	1,285,740	3.660%	90.80%
	2017	0.1606867%	9,353	10,363,810	0.900%	97.40%
	2016	0.0734958%	8,198	602,722	1.360%	95.10%
	2015	0.0396361%	(87)	25,620,400	-0.030%	100.20%
Tier 2 Public Safety and Firefighters Retirement System						
	2024	1.9763850%	\$ 89,390	\$ 902,164	9.91%	90.10%
	2023	0.2020816%	76,123	765,697	9.94%	89.10%
	2022	0.1447522%	12,076	445,371	2.71%	96.40%
	2021	0.1794992%	(9,072)	429,251	-2.11%	102.80%
	2020	0.2797661%	25,094	560,124	4.48%	93.10%
	2019	2.9216120%	27,482	481,522	57.10%	89.60%
	2018	0.2895980%	5,737	306,330	1.87%	95.60%
	2017	0.2448621%	(2,833)	258,591	-1.10%	103.00%
	2016	0.2801501%	(2,432)	2,311,468	-1.05%	103.60%
	2015	0.2373090%	(3,123)	127,224	-2.46%	110.70%

* 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.

MOAB CITY
Required Supplementary Information
Schedule of Contributions
June 30, 2025
Last 10 Fiscal Years**

	Fiscal year ended June 30,	Actuarial Determined Contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contribution as a percentage of covered employee payroll
Noncontributory System	2025	\$ 360,262	\$ 360,262	\$ -	\$ 2,157,529	16.70%
	2024	353,829	353,829	-	2,029,158	17.44%
	2023	306,130	306,130	-	1,753,840	17.45%
	2022	294,623	294,623	-	1,626,240	18.12%
	2021	307,634	307,634	-	1,695,676	18.14%
	2020	430,148	430,148	-	2,354,525	18.27%
	2019	461,209	461,209	-	2,504,252	18.42%
	2018	402,915	402,915	-	2,197,705	18.33%
	2017	349,063	349,063	-	1,888,219	18.49%
	2016	311,453	311,453	-	1,712,251	18.18%
Public Safety System	2025	\$ 205,682	\$ 205,682	\$ -	\$ 741,213	27.75%
	2024	229,009	229,009	-	788,057	29.06%
	2023	231,954	231,954	-	753,936	30.77%
	2022	150,570	150,570	-	465,806	32.32%
	2021	113,932	113,932	-	370,186	30.78%
	2020	112,463	112,463	-	367,840	27.78%
	2019	184,630	184,630	-	544,546	28.59%
	2018	170,152	170,152	-	499,858	27.24%
	2017	150,874	150,874	-	467,586	32.27%
	2016	131,264	131,264	-	481,965	34.04%
	2015	144,696	144,696	-	506,159	33.91%
Tier 2 Public Employee System *	2025	\$ 533,371	\$ 533,371	\$ -	\$ 3,511,333	15.19%
	2024	524,261	524,261	-	3,274,586	16.01%
	2023	442,033	442,033	-	2,761,113	16.01%
	2022	336,971	336,971	-	2,096,896	16.07%
	2021	288,973	288,973	-	1,828,942	15.80%
	2020	266,241	266,241	-	1,700,133	23.13%
	2019	192,220	192,220	-	1,235,347	23.06%
	2018	198,725	198,725	-	1,315,187	22.57%
	2017	107,879	107,879	-	723,538	22.50%
	2016	71,331	71,331	-	480,471	22.51%
	2015	24,084	24,084	-	161,205	22.55%
Tier 2 Public Safety and Firefighters System*	2025	\$ 256,905	\$ 256,905	\$ -	\$ 1,014,232	25.33%
	2024	211,702	211,702	-	819,599	25.83%
	2023	155,747	155,747	-	602,970	25.83%
	2022	99,677	99,677	-	385,896	25.83%
	2021	134,750	134,750	-	521,912	25.82%
	2020	125,234	125,234	-	541,436	23.13%
	2019	906,640	906,640	-	393,145	23.06%
	2018	59,366	59,366	-	263,029	22.57%
	2017	57,774	57,774	-	256,776	22.50%
	2016	42,971	42,971	-	190,912	22.51%
	2015	17,359	17,359	-	76,979	22.55%
Tier 2 Public Employees DC Only System *	2025	\$ 33,032	\$ 33,032	\$ -	\$ 636,463	5.19%
	2024	35,125	35,125	-	567,450	6.19%
	2023	41,592	41,592	-	671,830	6.19%
	2022	40,590	40,590	-	606,724	6.69%
	2021	45,391	45,391	-	678,489	6.69%
	2020	43,805	43,805	-	654,783	6.69%
	2019	32,163	32,163	-	480,764	6.69%
	2018	9,367	9,367	-	140,012	6.69%
	2017	5,495	5,495	-	77,713	7.07%
	2016	2,915	2,915	-	43,531	6.70%
	2015	1,378	1,378	-	20,512	6.72%
Tier 2 Public Safety and Firefighter DC Only System *	2025	\$ 1,580	\$ 1,580	\$ -	\$ 13,945	11.33%
	2024	1,849	1,849	-	15,633	11.83%
	2023	-	-	-	-	0.00%
	2022	6,723	6,723	-	56,831	11.83%
	2021	6,509	6,509	-	55,025	11.83%
	2020	4,544	4,544	-	38,414	11.83%
	2019	-	-	-	-	0.00%
	2018	-	-	-	-	0.00%
	2017	-	-	-	-	0.00%
	2016	950	950	-	31,279	11.83%
	2015	9,700	9,700	-	33,558	11.83%

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

** The amounts presented were determined for the Calendar year January 1-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.

MOAB CITY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR YEAR ENDED JUNE 30, 2025

Budgetary Comparison Schedules

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

Budgeting and Budgetary Control

The budget for the General Fund is legally required and is prepared and adopted on the modified accrual basis of accounting.

Original budgets represent the revenue estimates and spending authority authorized by the City Council prior to the beginning of the year. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the Council through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

Current Year Excess of Expenditures over Appropriations

For the year ended June 30, 2025, expenditures within all departments were under the appropriated budget.

Changes in Assumptions Related to Pensions

Changes include updates to the mortality improvement assumption, salary increase assumption, disability incidence assumption, assumed retirement rates, and assumed termination rates, as recommended with January 1, 2023 actuarial experience study.

SUPPLEMENTARY INFORMATION

MOAB CITY
Balance Sheet
Non Governmental Funds
June 30, 2025

	Recreation Fund	Housing Fund	Debt Service Fund	Youth City Council Fund	Nonmajor Governmental Fund	Non-Major Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 219,249	\$ 558,531	\$ 1,242	\$ 3,327	\$ 1,200,000	\$ 1,982,349
Receivables						
Accounts receivable (net of allowance)	115,084	24,518	200,578	-	-	340,180
Leases			139,088		-	139,088
Total assets	<u>\$ 334,333</u>	<u>\$ 583,049</u>	<u>\$ 340,908</u>	<u>\$ 3,327</u>	<u>\$ 1,200,000</u>	<u>\$ 2,461,617</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 42,353	\$ -	\$ -		\$ -	\$ 42,353
Due to other funds		-	-	-	-	-
Total liabilities	<u>42,353</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,353</u>
Deferred inflows of Resources:						
Leases	-	-	139,088	-	-	139,088
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>139,088</u>	<u>-</u>	<u>-</u>	<u>139,088</u>
Fund Balances:						
Restricted for:						
Debt Service	-	-	201,820	-	-	201,820
Assigned, for:						
Recreation	291,980	-	-	-	1,200,000	1,491,980
Housing	-	583,049	-	-	-	583,049
Youth Council	-	-	-	3,327	-	3,327
Unassigned:						
Total fund balances	<u>291,980</u>	<u>583,049</u>	<u>201,820</u>	<u>3,327</u>	<u>1,200,000</u>	<u>2,280,176</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 334,333</u>	<u>\$ 583,049</u>	<u>\$ 340,908</u>	<u>\$ 3,327</u>	<u>\$ 1,200,000</u>	<u>\$ 2,461,617</u>

MOAB CITY
Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Recreation Fund	Housing Fund	Debt Service Fund	Youth City Council Fund	RAP Tax Fund	Total Non-Major Governmental Funds
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	100,000	-	198,721	-	-	298,721
Charges for services	516,143	-	-	-	-	516,143
Lease revenue	-	-	29,373	-	-	29,373
Interest	-	84,135	4,087	-	-	88,222
Miscellaneous	21,387	1,505	-	-	-	22,892
Total revenues	<u>637,530</u>	<u>85,640</u>	<u>232,181</u>	<u>-</u>	<u>-</u>	<u>955,351</u>
EXPENDITURES						
Current:						
Parks and recreation	2,164,172	26,971	-	-	-	2,191,143
Debt service:						
Principal retirement	-	1,415,000	689,000	-	-	2,104,000
Interest and fiscal charges	-	52,442	133,353	-	-	185,795
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>2,164,172</u>	<u>1,494,413</u>	<u>822,353</u>	<u>-</u>	<u>-</u>	<u>4,480,938</u>
Excess revenues over (under) expenditures	<u>(1,526,642)</u>	<u>(1,408,773)</u>	<u>(590,172)</u>	<u>-</u>	<u>-</u>	<u>(3,525,587)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	971,034	660,000	786,604	-	1,200,000	3,617,638
Transfers out	-	(134,301)	-	-	-	(134,301)
Total other financing sources and uses	<u>971,034</u>	<u>525,699</u>	<u>786,604</u>	<u>-</u>	<u>1,200,000</u>	<u>3,483,337</u>
Net change in fund balance	<u>(555,608)</u>	<u>(883,074)</u>	<u>196,432</u>	<u>-</u>	<u>1,200,000</u>	<u>(42,250)</u>
Fund balances - beginning of year	847,588	1,466,123	5,388	3,327	-	2,322,426
Fund balances - end of year	<u>\$ 291,980</u>	<u>\$ 583,049</u>	<u>\$ 201,820</u>	<u>\$ 3,327</u>	<u>\$ 1,200,000</u>	<u>\$ 2,280,176</u>

OTHER REPORTS



**INDEPENDENT AUDITOR'S 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***

Honorable Mayor and
Members of the City Council
Moab City
Moab, Utah

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 governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Moab City (the City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 19, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Moab City'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 the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying Schedule of Findings as item 2025-1 to be a significant deficiency.

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 which might be material weaknesses or significant deficiencies. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatements, 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 instance 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 on the effectiveness of the entity's internal control or on compliance. This report is 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, CPA PC
Provo, Utah
December 19, 2025

MOAB CITY
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

2025 -1 Cash Disbursements

Condition: While performing our auditing procedures over cash disbursements we noted that certain disbursements were originally coded to the general ledger through the system, but later the coding of the general ledger accounts were manually adjusted with no audit trail.

Criteria: Internal controls require proper authorization and approval for the recording of cash disbursements.

Cause: After the disbursements were originally coded and the transactions were authorized and approved, certain disbursements were later adjusted manually without authorization, review or approval.

Effect: The review and approval process for disbursements was not being followed, which increases the risk of error and fraud.

Recommendation: We recommend that the city put procedures in place that require a journal entry to record any change to the posted general ledger account. Those journal entries should also be reviewed and approved by someone outside of the function.

Management's Response: We concur with the auditors' recommendations and will implement internal control procedures to ensure that adjustments to coded disbursements have a proper audit trail and are reviewed and approved.



GILBERT & STEWART

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

Honorable Mayor and Members of the City Council
Moab City
Moab, Utah

REPORT ON COMPLIANCE

We have audited Moab City'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 June 30, 2025.

State compliance requirements were tested for the year ended June 30, 2025 in the following areas:

- Budgetary Compliance
- Fund Balance
- Restricted Taxes and Related Revenues
- Fraud Risk Assessment
- Government Fees
- Cash Management
- Tax Levy Revenue Recognition

Opinion on Compliance

In our opinion, Moab City complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 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 Moab City 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 Moab City's compliance with the compliance requirements referred to above.

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 Moab City'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 Moab City'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 Moab City'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 Moab City'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 Moab City'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 Moab City'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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described in our letter to management dated December 19, 2025 as item 25-1. Our opinion on compliance is not modified with respect to these matters.

Government Auditing Standards require the auditor to perform limited procedures on Moab City's response to the noncompliance findings identified in our audit described in our letter to management dated December 19, 2025 as item 25-1. Moab City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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, CPA, PC
Provo, UT
December 19, 2025

MOAB CITY

**CORRESPONDENCE WITH THOSE
CHARGED WITH GOVERNANCE**

JUNE 30, 2025



GILBERT & STEWART

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December 19, 2025

Honorable Mayor and Members of the City Council
Moab City
Moab, UT

We have audited the financial statements of the Moab City (the City) for the year ended June 30, 2025, and have issued our report thereon dated December 19, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *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 July 14, 2025. 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 City are described in Note 1 to the financial statements. We noted no transactions entered by the City 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 entity's financial statements was:

Management's estimate of the useful lives of depreciable assets, and the 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 were 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 matter, whether resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, like obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed in 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 Organization's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

Utah State Legal Compliance Findings – Current Year:

25-1 Budgetary Compliance

Finding: State law requires that a city's actual expenditure on any given fund do not exceed the budgeted expenditure for that fund. During our audit we noted that the City had two funds, the Water and Storm Drain funds, where actual expenditures exceeded budgeted amounts.

Recommendation: It is recommended that near year-end the City reviews year-to-date expenditure by fund and compares them against budgeted amounts to determine if an amended budget should be proposed and approved.

City's Response: The City will make the necessary changes to ensure actual expenditures by fund do not exceed budgeted amounts.

Utah State Legal Compliance Findings – Prior Year:

24-1 Budgetary Compliance

Finding: State law requires that a city's actual expenditures in any given fund do not exceed the budgeted expenditures for that fund. During our audit we noted that the City had three funds: the Housing, Debt Service, and Parking & Transit funds, where actual expenditures exceeded budgeted amounts.

Current Status: See discussion in 25-1.

24-2 Enterprise Fund Transfers, Reimbursements, Loans and Services

Finding: State law requires that a city includes General fund overhead allocation as a budgeted expenditure in the fund that is allocated the overhead. During our audit we noted that the City did not include the General fund overhead allocation as a budgeted expenditure in the Parking and Transit fund.

Recommendation: It is recommended that the City reviews planned General fund overhead allocations and confirms that these amounts were included as expenditures in the respective budgets of those funds that are allocated the overhead.

Current Status: Resolved in current year.

We wish to express our appreciation to the City personnel for the friendly help extended to us during our examination.

This information is intended solely for the use of the City Management and is not intended to be and should not be used by anyone other than these specified parties. If you have any questions concerning the above items, we will be happy to discuss them with you.

Sincerely,

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants