



## UNIFIED FIRE AUTHORITY FINANCE COMMITTEE AGENDA

April 9, 2026, 9:00 a.m.

NOTICE IS HEREBY GIVEN THAT THE UNIFIED FIRE AUTHORITY FINANCE COMMITTEE SHALL ASSEMBLE FOR A MEETING AT 3380 South 900 West, Salt Lake City, UT 84119

THE PUBLIC MAY ATTEND PHYSICALLY OR ELECTRONICALLY VIA ZOOM WEBINAR:

<https://us06web.zoom.us/j/91681046879?pwd=MEtoVmtwRG95ZFYrV0J3TUZtZUNBdz09>

Meeting ID: 916 8104 6879

Password: 8675309

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1. Call to Order - Chair Henderson
2. Public Comments  
Please limit comments to three minutes each and be germane to the agenda items or UFA business.  
There are three options for comments during this meeting:
  - a. In-Person.
  - b. Live during the Webinar by logging in as described above. If you wish to make a comment, select the "Raise Hand" button at the bottom of the screen. You will then be added to the queue and invited to speak.
  - c. EMAIL: Public comments will be accepted prior to the meeting via email at [publiccomment@unifiedfire.org](mailto:publiccomment@unifiedfire.org) until 7:00 a.m. April 8, 2026. Emailed comments submitted prior to 7:00 a.m. April 8, 2026, will be read or summarized into the record; comments received after the deadline will be forwarded to the UFA Finance Committee, but not read into the meeting record or addressed during the meeting.
3. Minutes Approval-Chair Henderson
  - a. December 1, 2025 Finance Committee Minutes
4. FY26/27 Budget Message – Chief Burchett
5. FY26/27 Budget Document Overview and Schedule – CFO Hill
  - a. April 21 – Update at UFA Board Meeting
  - b. May 14– Division Budget Presentations to Finance Committee, Recommendation to Board
  - c. May 19 – Board Adopts Tentative Budget
  - d. June 16 – Board Adopts Final Budget
6. Possible Closed Session

The UFA Finance Committee may consider a motion to enter into Closed Session. A closed meeting described under Utah Code Section 52-4-205 may be held for specific purposes including, but not limited to:

- a. discussion of the character, professional competence, or physical or mental health of an individual;
- b. strategy sessions to discuss pending or reasonably imminent litigation;
- c. strategy sessions to discuss the purchase, exchange, or lease of real property;
- d. discussion regarding deployment of security personnel, devices, or systems; and
- e. investigative proceedings regarding allegations of criminal misconduct.

A closed meeting may also be held for attorney-client matters that are privileged pursuant to Utah Code § 78B-1-137, and for other lawful purposes that satisfy the pertinent requirements of the Utah Open and Public Meetings Act.

## Re-Opening the Meeting

### 7. Adjournment – Chair Henderson

#### **THE PUBLIC IS INVITED TO PARTICIPATE IN ALL UFA MEETINGS.**

**In accordance with the Americans with Disabilities Act, UFA will make reasonable accommodation for participation in the meetings. Please call the clerk at least three working days prior to the meeting at 801-743-7213. Motions relating to any of the foregoing, including final action, may be taken at the meeting. This meeting will also be held electronically to allow members of the UFA Finance Committee to participate. This agenda is subject to change with a minimum 24-hour notice.**

#### CERTIFICATE OF POSTING

The undersigned, does hereby certify that the above agenda notice was posted on this 7<sup>th</sup> Day of April, 2026 on the UFA bulletin boards, the UFA website [www.unifiedfire.org](http://www.unifiedfire.org), posted on the Utah State Public Notice website <http://www.utah.gov/pmn/index.html> and was emailed to at least one newspaper of general circulation with the jurisdiction of the public body.

Micayla Dinkel, UFA Board Clerk



## **UNIFIED FIRE AUTHORITY BOARD FINANCE COMMITTEE MINUTES**

December 1, 2025, 1:30 p.m.

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1. Call to Order

Chair Fotheringham called the meeting to order at 1:30 p.m.

2. Public Comment

No public comments were received.

Public comment was available live and with a posted email address.

3. Review/Approval of Fiscal Year 24-25 Financial Report and Audit

CFO Tony Hill presented the Fiscal Year 2024–2025 Annual Financial Report and Audit. He acknowledged the extensive effort of the Finance Division, specifically Assistant Finance Director Kate Turnbaugh, as well as leadership support from Chief Burchett and the audit team.

Management Discussion & Analysis (MD&A)

The MD&A provides an overview of UFA's financial position and highlights, including:

- UFA's net position
- Capital assets and debt
- Economic factors affecting UFA

General Fund (Balance Sheet Highlights):

Ending fund balance: \$16.4 million

- \$4.6 million – State-required reserve (5%)
- \$11.7 million – Unassigned fund balance

Other Governmental Funds:

- Emergency Management Fund: \$1.4 million
- Capital Projects Fund: \$5.9 million
- GM Capital Projects Fund: \$250,000

Wildland Fund (Proprietary Fund):

Total unrestricted net position: \$3.2 million

- Camp Williams: \$901,000
- Wildland: \$2.3 million

Fund balance is strategically used for periodic equipment replacement.

CFO Hill reviewed the notes section on the audit. This section allows staff to provide talking points about accounting policies, cash position, capital assets, leases, our software, finance purchases, our pensions, OPEB, and related party transactions.

Year-end Actuals to Budget Summary (General Fund):

- Total Revenues: \$93.5 million
  - \$71.5 million collected in member fees
  - \$13.8 million collected in ambulance revenue
  - Ambulance revenue exceeded budget by \$1.8 million
- Total Expenditures: \$85.3 million
  - \$4.2 million under budget (4.7%)
  - \$2.9 million of savings due to vacant positions
- Net Increase in Fund Balance: \$2.2 million

The Committee asked about the increase in ambulance revenue. CFO Hill stated that the increase was driven primarily by rising call volume. Chief Burchett stated that while there are no immediate operational concerns, capacity planning discussions are underway, including the potential need for additional staffing or ambulances in the future.

CFO Hill introduced Marcus Arbuckle of Kennington & Christensen, who presented the audit results.

Audit Opinion

- Unmodified (Clean) Opinion
- Financial statements are accurate and fairly presented

Internal Controls

- No deficiencies or findings
- Strong separation of duties and oversight practices in place

State Compliance

- Reviewed:
  - Budget compliance
  - Fund balance requirements
  - Open and Public Meetings Act
  - URS compliance
- No findings or violations

Fraud Assessment

- No fraud, waste, or abuse identified
- No disagreements with management

Single Audit (Federal Funds)

- Required due to \$820,000 in federal expenditures
- Delayed due to federal (OMB) compliance supplement not yet finalized
- Work is complete; issuance pending federal guidance
- No anticipated negative impacts to operations or funding

Mayor Jackson made a motion to approve the Fiscal Year 24-25 Financial Report and Audit. Mayor Overson seconded the motion. All voted in favor; none opposed.

4. Review Proposed Exhibit A to the UFA/UFSA Interlocal Agreement for Services for Calendar Year 2026

CFO Hill presented Exhibit A to the committee for review. The exhibit outlines cost allocation for UFA personnel providing administrative services to UFSA and is based on the percentage of staff time dedicated to UFSA functions. Serves as a revenue source to UFA.

Key Highlights:

- Minimal changes from prior year
- Total revenue:
  - 2025: \$403,000
  - 2026: \$399,784 (slight decrease)
- Adjustments primarily within Finance and administrative roles

Context:

- Percentages fluctuate based on UFSA capital activity (e.g., fire station construction)
- With reduced capital activity, staff allocation to UFSA decreases

Clarifications:

- Only UFSA-related projects (e.g., fire stations) are included
- UFA-owned facilities (e.g., training grounds, logistics) are excluded

Mayor Jackson made a motion to approve Exhibit A to the UFA/UFSA Interlocal Agreement for Services for Calendar Year 2026. Councilmember Buroker seconded the motion. All voted in favor; none opposed.

5. Adjournment

Mayor Jackson made a motion to adjourn the December 1, 2025, UFA Finance Committee Meeting. Mayor Overson seconded the motion, and all voted in favor; none opposed.

BOARD MEMBERS IN ATTENDANCE

|                           |                       |
|---------------------------|-----------------------|
| Mayor Overson             | Councilmember Buroker |
| Mayor Jackson             | Mayor Fotheringham    |
| Councilmember Butterfield | Councilmember Bailey  |

STAFF IN ATTENDANCE

|                        |               |                   |
|------------------------|---------------|-------------------|
| Chief Dominic Burchett | CFO Tony Hill | CLO Brian Roberts |
| Clerk Micayla Dinkel   |               |                   |

ATTENDEES

|                 |                 |                 |
|-----------------|-----------------|-----------------|
| AC Dern         | AC Russell      | AC Robinson     |
| DOC Easton      | Courtney Samuel | HRD Kiley Day   |
| BC Fossum       | Kate Turnbaugh  | Debbie Cigarroa |
| Marcus Arbuckle |                 |                 |