

THIS AGENDA IS SUBJECT TO CHANGE WITH MINIMUM 24 HOURS NOTICE



UNIFIED FIRE AUTHORITY BOARD AGENDA

May 16, 2023, 7:30 a.m.

NOTICE IS HEREBY GIVEN THAT THE UNIFIED FIRE AUTHORITY BOARD OF DIRECTORS SHALL ASSEMBLE BOTH ELECTRONICALLY AND IN-PERSON FOR A MEETING AT UFA HEADQUARTERS LOCATED AT 3380 SOUTH 900 WEST, SALT LAKE CITY, UT 84119

THE PUBLIC MAY ATTEND IN-PERSON OR ELECTRONICALLY VIA ZOOM WEBINAR AT:

<https://zoom.us/j/98255960431?pwd=VW9iWk1KQ0JYTj9lSDIxMS96KzZXZz09>

Password: 123911

1. Call to Order – Chair Weichers
2. Public Comment
Please limit comments to three minutes each. The UFA Board typically will not engage directly but may direct staff to address comments following the meeting.
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 until 7:00 a.m. May 15, 2023. Emailed comments submitted prior to 7:00 a.m. May 15, 2023, will be read or summarized into the record, comments received after the deadline will be forwarded to the UFA Board, but not read into the meeting record or addressed during the meeting.
3. Minutes Approval – Chair Weichers
 - a. April 18, 2023
4. Consent Agenda – CFO Hill
 - a. Review of April Disbursements
5. Committee Updates
 - a. Benefits & Compensation Committee (No meeting) – Chair Dahle
 - b. Governance Committee (No meeting) – Chair Silvestrini
 - c. Finance Committee (Meeting held 5/9/23) – Chair Henderson
6. Discussion and Approval of the 2023/2024 Tentative Budget
– Chair Weichers

7. Consider the Date of June 20, 2023 for Two Public Hearings to Receive and Consider Comments on: – CFO Hill
 - a. Proposed Amendments to the 2022/2023 Fiscal Year Budget
 - b. Final Budget for the 2023/2024 Fiscal Year

8. Fraud Risk Assessment – CFO Hill

9. Fire Chief Report
 - a. Fireworks Mapping – FM Larson
 - b. Flood Update – DC Mecham
 - c. Bluffdale Update

10. Possible Closed Session
 The Board may consider a motion to enter 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-Open the Meeting

11. Adjournment – Chair Weichers

The next UFA Board meeting will be held June 20, 2023, at 7:30 a.m. both electronically and at UFA Headquarters located at 3380 South 900 West, Salt Lake City, UT 84119

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 Board 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 15th day of May, 2023, on the UFA bulletin boards, the UFA website 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 within the jurisdiction of the public body.

Cynthia Young, UFA Board Clerk



UNIFIED FIRE AUTHORITY BOARD MINUTES

April 18, 2023, 7:30 a.m.

Electronically Via ZOOM Webinar/UFA Headquarters – 3380 South 900 West SLC, UT 84119

1. Call to Order

Quorum present

Chair Weichers called the meeting to order at 7:30 a.m.

A moment of silence was held in honor of Captain Matt Hambleton

2. Public Comment

Public comment was available live and with a posted email address

Mayor Silvestrini expressed thanks to crews from Stations 101 and 106 for their compassionate and professional response throughout the winter to the temporary homeless shelter in Millcreek.

3. Approval of Minutes

Council Member Stewart moved to approve the minutes from the March 21, 2023, UFA Board Meeting as submitted

Council Member Hull seconded the motion

All voted in favor, none opposed

4. Consent Agenda

- Review of March Disbursements

- CFO Hill explained a few of the items on the report at the request of Council Member Buroker

Mayor Silvestrini moved to approve the March disbursements as submitted

Council Member Perry seconded the motion

All voted in favor, none opposed

5. Committee Updates

- Benefits & Compensation Committee – Chair Dahle

- Meeting held 3/30/23

- Mayor Dahle stated that budget recommendations were made to the Finance Committee

- Governance Committee – Chair Silvestrini

- No meeting held

- Finance Committee – Chair Henderson

- Meeting 4/10/23

- Chief Burchett provided a brief overview of the budget message that was presented to the Finance Committee

- At the 5/9/23 meeting, all Divisions will present their budgets in detail

- All members of the Board are welcome to attend

6. Quarterly Report

- CFO Hill reviewed the report for the third quarter
- Revenues
 - General Fund revenues are as expected
 - Ambulance Revenue and other miscellaneous revenues were reviewed
 - Interest income is over budget due to current rates
- Expenditures
 - OT is over budget, but balancing with vacancy savings
 - 69% of the budget is spent, but close monitoring continues
 - Interest income will help with the OT and Fuel line items as well
- WL and Emergency Management Funds
 - The WL Fund is in a good position for the beginning of the season
 - The EM Fund is tracking as expected
- Capital Funds
 - There are two outstanding leases
 - There is a lot of activity in this fund due to current purchases
- EOC Capital Replacement
 - All purchases through this fund are complete for the year
- Mayor Weichers was curious if the excessive snowpack would result in a less than stellar wildfire season
 - Division Chief Widdison explained that the dense areas may see a delay and less potential for fire, however, the excessive water encourages more grass crop which is more susceptible to ignition
 - The season may be delayed, but it will arrive eventually
 - Also worth noting is that other areas regionally have not seen the snow that we have received
- The deadline for municipalities to make changes to the Firework Restriction Map is 5/1/23

Mayor Silvestrini moved to approve the quarterly financial report including the list of expenditures for the last quarter as presented

Council Member Hull seconded the motion

All voted in favor, none opposed

BLM and Fire Training Land Deed/Lease

- CLO Roberts explained that consideration to transfer the deed/lease to UFA from UFSA is being revisited as there are new Board Members and the initial motivation to complete the transfer has changed
- In the past, a partial land swap with Ivory Homes was being considered and the need arose to change the deed from UFSA to UFA
- The land swap deal did not go through, and the deed remained with UFSA
- UFSA was given the land by SLCo with a reversionary clause if the property use was changed
- With the recent interest from the BLM to build a training facility on the grounds, the need to change the deed from UFSA to UFA has once again surfaced
- The reversionary clause will not be triggered as the use of the property remains the same
- CLO Roberts has brought this before the Board once again for approval before moving forward

Council Member Stewart moved to approve the property acquisition as discussed

Mayor Dahle seconded the motion

All voted in favor, none opposed

7. Fire Chief Report

- Lobbyist Contract Renewal
 - Chief Burchett referenced a memo included in the packet outlining his intent to waive the solicitation requirements for Capstone Strategies to continue as Lobbyists for UFA
 - The current contract began in 2018 and expires on June 30, 2023
 - Chief Burchett feels that discontinuing the five-year relationship would not be advantageous to UFA
 - There are ongoing legislative efforts and the understanding that Capstone Strategies has of the fire service is important
 - Mayor Silvestrini pointed out that Millcreek has hired Capstone Strategies and that the previous lobbyists for UFA were not effective in advancing any issues for the fire service or personnel
 - Capstone Strategies is effective and understands issues facing UFA
 - Mayor Silvestrini supports the decision to renew the contract for the coming 5-years
 - Council Member Stewart was curious if the contract rate would increase
 - Chief Burchett stated that the increase would be \$4,000
 - Council Member Stewart feels that if there is a price increase, it would be prudent to go to RFP
 - Council Member Stewart does not agree with the justification used here
 - There are plenty of individuals who can do the job and stressed conducting an RFP
 - Chief Burchett feels that the cost of \$4,000 isn't enough for the work it takes for an RFP
 - Council Member Stewart beckoned back to the days when one of the old administration audit items was the old procurement policy
 - His concern is that he doesn't want anyone to question policies again and cautiously advises that if any increase is necessary, that UFA go out to RFP
 - Chief Burchett respects that if this is the direction the Board wishes to take, staff will do so
 - Capstone Strategies works with law enforcement, Millcreek, Holladay and other fire related agencies
 - Mayor Silvestrini agrees with Chief Burchett that with this personal services contract he wants lobbyists with experience and for \$4,000 will stay with Capstone Strategies
 - Council Member Buroker inquired as to whether or not the work on current issues for the upcoming session would cease while the RFP is pending
 - Chief Burchett clarified that they very well could
 - Mayor Weichers would like to err on the side of caution and sides with Council Member Stewart for an RFP
 - Mayor Dahle agrees with Mayor Silvestrini as he feels it's a lot of work for a small amount of increase, and UFA would most likely end up with Capstone Strategies in the end
 - Council Member Hull agrees that Chief Burchett is following policy and that there are many other issues that UFA and the Board are dealing with
 - Council Member Stewart clarified that the Board has oversight now with the procurement policy, but with the increase in costs feels that the right thing should be done for the right reasons
 - There is still a lot of pain he feels from the last audit
 - Discussion was had debating possibly compromising with Capstone Strategies and extending the contract 1-year
 - Chief Burchett will talk with Capstone Strategies regarding the cost and bring this back to the Board

- Grant Awards
 - NPSG Grant
 - UTTF1 received a grant for \$150,000 for security improvements at the UFA Logistics building
 - The grant will cover automatic gates, infrastructure security, and an enhanced camera system
 - Both UFA and FEMA equipment is housed at this location
 - State Flood Mitigation Funding
 - This is state allocated funding for flooding
 - A brief overview of who has received funding thus far was given by Division Chief Mecham
 - \$5M was available, SLCo submitted requests on behalf of municipalities and received just under \$2M
 - Many of the municipality requests were not covered by the grant parameters and were therefore not eligible
- UFA Portion of State Flood Mitigation Funding
 - UFA received \$24,000
 - The grant monies were used to purchase Mustang Packs which are personal flotation devices for crews to wear when working near waterways
- A budget amendment is pending for all of the above grant monies
- Promotions
 - Chief Burchett highlighted recent chief officer promotions
 - Most of these promotions are a result of retirements
- Canyon Response
 - With the ongoing discussion regarding the recreation fees, Chief Burchett shared recent impacts to the service model based on canyon incidents
 - Response in the recreation areas impacts the overall model
 - Current weather, increased traffic and avalanches in the canyons amplifies the necessity of service in the canyons
 - The recreation areas also utilize many of the specialty programs UFA provides; swift water rescue, heavy rescue, search & rescue assist, vehicle extrication, and wildland mitigation and response
 - Mayor Silvestrini stressed that use of the canyons on both the east and west side of the valley will only increase, and use is by those both residing within the valley and visitors alike
 - For SLCo to not recognize these facts is short sided and it is not appropriate to shift the burden from the countywide system
 - The Mayor hopes the SLCo Council sees the big picture and the importance of providing this service as use increases in the canyons
 - Deputy Mayor Kanter responded that SLCo is not interested in seeing a decrease in service, but who should pay for this service is the issue deliberated at the SLCo Council Meeting today
 - A resolution is pending with regard to this topic
 - Upon joining the UFA, Mayor Knopp understood that the costs were spread amongst the service area
 - 98% of the calls are not residents of Brighton and wants service rather than punishment to all users of the service

- Mayor Dahle agrees with Mayor Silvestrini that no one wants to see a decrease in canyon service, just clarification on who pays for it
 - It comes down to fairness, the right thing to do, the vast majority of calls are outside the UFSA tax base
 - It's a fairness issue of who should bear the cost and it shouldn't be on Brighton
- Council Member Stewart agrees and is concerned that other agencies who provide aid in the canyons are seeing reimbursement
 - Further concern is with the draw down system, all these things should be accounted for and equitable across the network
- Deputy Mayor Kanter clarified that the resolution contemplates succession of funding, this conversation now lies in the SLCo Councils hands
- Chief Burchett's intent was to show what it takes to provide service in the canyons and what has been taking place as of late
 - This resolution should provide more time and Chief appreciates the funding and working with SLCo on this matter
- Chief Burchett reminded the Board that the UFA Banquet will take place 4/28 at 6:00 p.m.
 - Registration closes 4/20, please RSVP if planning to attend
- Fire School has been moved to 5/19, more information will be shared through the Liaisons

8. Closed Session

Mayor Silvestrini moved to temporarily recess the meeting to convene in a closed session to discuss matters as provided by Utah Code Annotated §52-4-205 or 78B-1-137 and, at the conclusion of the closed session, to adjourn this meeting

Council Member Stewart seconded the motion

Roll call vote taken

Bailey	-	Knopp	Y
Bourke	-	Overson	Y
Buroker	Y	Perry	Y
Butterfield	Y	Silvestrini	Y
Dahle	Y	Stevenson	Y
Harris	Y	Stewart	Y
Henderson	-	Weichers	Y
Hull	Y	Westmoreland	-
Kanter	Y		
Hartman	Y		

Mayor Silvestrini moved to conclude the closed meeting and adjourn the April 18, 2023

UFA Board Meeting

Council Member Stewart seconded the motion

Roll call vote taken

Bailey	-	Knopp	Y
Bourke	-	Overson	Y
Buroker	Y	Perry	Y
Butterfield	Y	Silvestrini	Y
Dahle	Y	Stevenson	Y

Harris	Y	Stewart	Y
Henderson	-	Weichers	Y
Hull	Y	Westmoreland	-
Kanter	Y		
Hartman	Y		

BOARD MEMBERS IN ATTENDANCE:

Council Member Chrystal Butterfield
 Council Member Catherine Harris
 Mayor Robert Dahle
 Council Member Trish Hull
 Mayor Marcus Stevenson
 Mayor Dan Knopp
 Council Member Jared Henderson

Mayor Kristie Overson
 Mayor Mike Weichers
 Council Member Allan Perry
 Deputy Mayor Catherine Kanter
 Council Member Tish Buroker
 Mayor Jeff Silvestrini
 Council Member Sheldon Stewart

BOARD MEMBERS ABSENT:

Mayor Roger Bourke
 Mayor Tom Westmoreland
 Council Member Kathleen Bailey

STAFF IN ATTENDANCE:

Chief Dominic Burchett
 CFO Tony Hill

CLO Brian Roberts
 Cynthia Young, Clerk

OTHER ATTENDEES:

AC Dern
 AC Pilgrim
 AC Robinson
 Amanda Lawrence
 Anthony Widdison
 Bill Brass
 Brad Larson
 Brandon Dodge
 Brian Case
 Chad Simons
 Clint Mecham
 Courtney Samuel
 Danny Egbert
 David Chipman, public
 Debbie Cigarroa
 Erica Langenfass
 Jay Torgersen
 Jill Tho
 Kate Turnbaugh
 Keith Zuspan, Brighton
 Kelly Bird
 Kiley Day

Kimberly Ruesch
 Kiyoshi Young
 Krystal Griffin
 Kyle Maurer, Herriman City
 Lana Burningham
 Local 1696
 Nile Easton
 Rob Ayres
 Ryan Love
 Scott McNeil
 Shelli Fowlks
 Station 118
 Steve Quinn
 Tara Behunin
 Tua Tho
 Val Greensides

UNIFIED FIRE AUTHORITY
CASH DISBURSEMENTS - GENERAL FUND POOLED CHECKING
APRIL 2023

GL Period	Check Date	Ref#	Vendor Name	Invoice#	Check Amount
Apr-23	4/10/2023	1	PAYROLL TRANS FOR 03/31/23 PAY PERIOD	N/A	\$ 1,557,950.63
Apr-23	4/25/2023	2	PAYROLL TRANS FOR 4/15/23 PAY PERIOD	N/A	1,321,221.80
Apr-23	4/10/2023	41023102	UTAH RETIREMENT SYSTEMS	URS041023	559,099.54
Apr-23	4/4/2023	40423101	SELECTHEALTH	2.3076E+11	545,826.60
Apr-23	4/26/2023	42623101	UTAH RETIREMENT SYSTEMS	URS042523	541,883.64
Apr-23	4/11/2023	7	EFTPS - 04/10/23 PAYROLL	N/A	299,330.50
Apr-23	4/26/2023	8	EFTPS - 04/25/23 PAYROLL	N/A	240,057.18
Apr-23	4/8/2023	4082023	WELLS FARGO BUSINESS CARD	Multiple	225,264.68
Apr-23	4/25/2023	9	STATE TAX W/H ACH - APRIL 2023 PAYROLL	N/A	174,936.33
Apr-23	4/20/2023	86806	PUBLIC EMPLOYEES HEALTH PROGRAM	Multiple	133,666.62
Apr-23	4/20/2023	86810	UTAH LOCAL GOVERNMENTS TRUST	1605885	67,585.91
Apr-23	4/20/2023	86800	FUEL NETWORK	F2309E00984	56,255.79
Apr-23	4/20/2023	86798	CONVERGEONE INC	IE551967	50,272.80
Apr-23	4/6/2023	86762	MUNICIPAL EMERGENCY SVCS	Multiple	48,829.70
Apr-23	4/19/2023	41923003	GCS BILLING SERVICES	3228	40,615.55
Apr-23	4/10/2023	41023101	STRATOS WEALTH PARTNERS	VEBA041023	34,518.07
Apr-23	4/25/2023	42523101	STRATOS WEALTH PARTNERS	VEBA042523	34,493.47
Apr-23	4/27/2023	86814	APA BENEFITS INC	Multiple	32,388.85
Apr-23	4/11/2023	41123101	UTAH DEPT WORKFORCE SERVICES	DWS0323	22,896.69
Apr-23	4/27/2023	86824	CUSTOM BENEFIT SOLUTIONS, INC.	4252023	21,819.42
Apr-23	4/13/2023	86785	CUSTOM BENEFIT SOLUTIONS, INC.	4102023	21,729.42
Apr-23	4/20/2023	86807	ROCKY MTN POWER	Multiple	20,677.33
Apr-23	4/6/2023	86752	AFLAC GROUP INSURANCE	45016	19,051.39
Apr-23	4/20/2023	86797	COMCAST	169619786	16,983.91
Apr-23	4/20/2023	86805	L.N. CURTIS AND SONS	INV689877	16,450.50
Apr-23	4/17/2023	86778	UNIFIED FIRE SERVICE AREA	162	15,671.76
Apr-23	4/27/2023	86823	ZOOM VIDEO COMMUNICATIONS INC	INV197795683	13,200.00
Apr-23	4/17/2023	86769	INTERSTATE BILLING SERVICE INC	3031608491	11,281.32
Apr-23	4/13/2023	86787	LOCAL 1696 - IAFF	4102023	9,703.80
Apr-23	4/27/2023	86826	LOCAL 1696 - IAFF	4252023	9,692.80
Apr-23	4/19/2023	41923006	WEIDNER & ASSOCIATES INC	65646	8,500.00
Apr-23	4/17/2023	86779	UNIVERSITY MEDICAL BILLING	45018	7,690.00
Apr-23	4/17/2023	86780	UNIVERSITY OF UTAH	UFA-2023-3	6,240.00
Apr-23	4/4/2023	40423102	SELECTHEALTH	2.3076E+11	5,631.30
Apr-23	4/30/2023	10	TRANSFER FUNDS FOR PATIENT REFUNDS - MARCH 2023	N/A	5,533.12
Apr-23	4/21/2023	42123001	DOMINION ENERGY	Multiple	5,055.50
Apr-23	4/20/2023	86804	KRONOS INCORPORATED	Multiple	4,288.38
Apr-23	4/6/2023	86755	FIREHOUSE FABRICATORS INC	2023-034	4,250.00
Apr-23	4/20/2023	86799	EAGLE MOUNTAIN CITY	202737	4,079.36
Apr-23	4/7/2023	40723002	DOMINION ENERGY	Multiple	4,067.84
Apr-23	4/6/2023	86754	FIDELITY SECURITY LIFE INSURANCE CO	165669003	3,614.70
Apr-23	4/19/2023	41923004	NAPA AUTO PARTS	45016	3,460.03
Apr-23	4/27/2023	86813	A WARRIOR'S LIGHT	Multiple	3,442.50
Apr-23	4/20/2023	86802	HENRY SCHEIN INC.	36381014	2,986.96
Apr-23	4/17/2023	86781	UNIVERSITY OF UTAH-AIRMED	44991	2,600.00
Apr-23	4/6/2023	86756	INFOARMOR	45016	2,374.25
Apr-23	4/27/2023	86815	BLOMQUIST HALE CONSULTING GROUP INC	APR24263	2,230.00
Apr-23	4/17/2023	86775	PURCELL TIRE CO.	280038890	2,172.29
Apr-23	4/3/2023	2	RECORD US MERCHANT FEE - MARCH 2023	N/A	2,087.99
Apr-23	4/27/2023	86834	FIREFIGHTERS CREDIT UNION	04252023TV	2,027.00
Apr-23	4/13/2023	86786	FIREFIGHTERS CREDIT UNION	04102023TV	2,025.00
Apr-23	4/27/2023	86830	PUBLIC EMPLOYEES LT DISABILITY	4252023	1,818.13
Apr-23	4/6/2023	86751	A WARRIOR'S LIGHT	Multiple	1,687.50

Note 1: This is a pooled cash account - disbursements listed include those for UFA's Wildland Enterprise fund

Note 2: Payroll totals are for all UFA funds, not just General Fund

X:\Board Docs\2023-04 Disbursements\10

UNIFIED FIRE AUTHORITY
CASH DISBURSEMENTS - GENERAL FUND POOLED CHECKING
APRIL 2023

GL Period	Check Date	Ref#	Vendor Name	Invoice#	Check Amount
Apr-23	4/13/2023	86790	OFFICE OF RECOVERY SERVICES	4102023	1,625.05
Apr-23	4/27/2023	86829	OFFICE OF RECOVERY SERVICES	4252023	1,625.05
Apr-23	4/27/2023	86825	FIREFIGHTERS CREDIT UNION	04252023SF	1,606.00
Apr-23	4/13/2023	86795	FIREFIGHTERS CREDIT UNION	4102023	1,605.00
Apr-23	4/27/2023	86819	SNOWBIRD RESORT LLC	2BY5Y7-C33123	1,347.50
Apr-23	4/27/2023	86817	MEANING TO LIVE	Multiple	1,320.00
Apr-23	4/13/2023	86792	THE LAW OFFICE OF EDWIN B. PARRY	4102023	1,287.46
Apr-23	4/17/2023	86767	BOUND TREE MEDICAL LLC	84897501	1,258.00
Apr-23	4/19/2023	41923005	WAXIE SANITARY SUPPLY	81581572	1,170.81
Apr-23	4/17/2023	86782	UTAH COMMUNICATIONS AUTHORITY	INV-3194	1,119.04
Apr-23	4/6/2023	86763	ROCKY MTN POWER	Multiple	1,117.93
Apr-23	4/11/2023	6	RECORD CLIENT ANALYSIS FEE FOR UFSA & UFA - MARCH 2023	N/A	1,101.82
Apr-23	4/17/2023	86770	L.N. CURTIS AND SONS	Multiple	1,097.10
Apr-23	4/14/2023	41423102	DOMINION ENERGY	G-#101 3/23	1,038.75
Apr-23	4/20/2023	86796	A WARRIOR'S LIGHT	Multiple	810.00
Apr-23	4/17/2023	86772	LUERA, DERRICK	1	750.00
Apr-23	4/20/2023	86801	HEALTHIER YOU COUNSELING CENTER	45017	750.00
Apr-23	4/27/2023	86820	SUNCREST COUNSELING	Multiple	600.00
Apr-23	4/19/2023	41923001	ADAMS, HAYLEY	Multiple	600.00
Apr-23	4/27/2023	86821	SYMBOL ARTS LLC	461127	550.00
Apr-23	4/6/2023	86753	COMCAST	CL-#125 4/23	546.30
Apr-23	4/13/2023	86794	UTAH RETIREMENT SYSTEMS	Multiple	541.83
Apr-23	4/17/2023	86784	XANTIE LLC	2608	531.25
Apr-23	4/17/2023	86771	LIFE-ASSIST INC	1305658	516.34
Apr-23	4/6/2023	86765	WORKFORCEQA LLC	159898	495.00
Apr-23	4/7/2023	40723001	ACE RECYCLING & DISPOSAL, INC.	Multiple	465.60
Apr-23	4/6/2023	86759	MEANING TO LIVE	45015	390.00
Apr-23	4/19/2023	41923002	APPARATUS EQUIPMENT & SERVICE INC	23-IV-9041	314.00
Apr-23	4/5/2023	4	RECORD AMERICAN EXPRESS FEE - MARCH 2023	N/A	306.32
Apr-23	4/27/2023	86833	U.S DEPARTMENT OF THE TREASURY	4252023	306.30
Apr-23	4/13/2023	86793	U.S DEPARTMENT OF THE TREASURY	4102023	276.03
Apr-23	4/27/2023	86832	THE LAW OFFICE OF EDWIN B. PARRY	4252023	271.69
Apr-23	4/17/2023	86766	A WARRIOR'S LIGHT	371	270.00
Apr-23	4/5/2023	40523002	MOUNTAIN ALARM	3453400	226.20
Apr-23	4/20/2023	86803	HONEY BUCKET	553408746	212.00
Apr-23	4/5/2023	40523001	BESTSHRED, LLC	6162032823	202.00
Apr-23	4/6/2023	86764	UTAH BROADBAND LLC	1299833	199.00
Apr-23	4/20/2023	86809	UTAH BROADBAND LLC	1306391	199.00
Apr-23	4/13/2023	86789	ND CHILD SUPPORT DIVISION	4102023	179.00
Apr-23	4/27/2023	86828	ND CHILD SUPPORT DIVISION	4252023	179.00
Apr-23	4/13/2023	86791	SALT LAKE VALLEY LAW ENFORCE ASSOC	4102023	171.00
Apr-23	4/27/2023	86831	SALT LAKE VALLEY LAW ENFORCE ASSOC	4252023	171.00
Apr-23	4/5/2023	3	RECORD XPRESS BILL PAY FEE FOR UFSA & UFA MARCH 2023	N/A	152.59
Apr-23	4/4/2023	1	RECORD PAYMENTECH FEE - MARCH 2023	N/A	140.61
Apr-23	4/14/2023	41423101	ACE RECYCLING & DISPOSAL, INC.	2741448	133.15
Apr-23	4/6/2023	86760	MONARCH FAMILY COUNSELING	73125	130.00
Apr-23	4/17/2023	86773	MONARCH FAMILY COUNSELING	73663	130.00
Apr-23	4/27/2023	86818	MONARCH FAMILY COUNSELING	74256	130.00
Apr-23	4/14/2023	41423103	EMIGRATION IMPROVEMENT DIST	W-#119 6/23	120.50
Apr-23	4/17/2023	86777	SALT LAKE COUNTY SERVICE AREA #3	W/S-#113 3/23	119.05
Apr-23	4/17/2023	86768	COPPERTON IMPROVEMENT DISTRICT	W-#115 3/23	115.00
Apr-23	4/27/2023	86816	KRONOS INCORPORATED	12064751	103.20
Apr-23	4/27/2023	86822	UTAH VALLEY UNIVERSITY	A28421	80.00

Note 1: This is a pooled cash account - disbursements listed include those for UFA's Wildland Enterprise fund

Note 2: Payroll totals are for all UFA funds, not just General Fund

X:\Board Docs\2023-04 Disbursements\10

**UNIFIED FIRE AUTHORITY
CASH DISBURSEMENTS - GENERAL FUND POOLED CHECKING
APRIL 2023**

<u>GL Period</u>	<u>Check Date</u>	<u>Ref#</u>	<u>Vendor Name</u>	<u>Invoice#</u>	<u>Check Amount</u>
Apr-23	4/6/2023	86757	JAN-PRO OF UTAH	334858	67.89
Apr-23	4/11/2023	5	RECORD INTELLIPAY FEE - MARCH 2023	N/A	67.50
Apr-23	4/6/2023	86758	KRONOS INCORPORATED	12052642	41.92
Apr-23	4/17/2023	86776	ROCKY MOUNTAIN WATER COMPANY	Multiple	25.16
Apr-23	4/13/2023	86788	MOUNTAIN AMERICA CREDIT UNION	4102023	25.00
Apr-23	4/27/2023	86827	MOUNTAIN AMERICA CREDIT UNION	4252023	25.00
Apr-23	4/20/2023	86646	ADAMS, HAYLEY (VOIDED CHECK DATED 3/2/23)	Multiple	(600.00)
					<u>\$ 6,281,572.79</u>

Note 1: This is a pooled cash account - disbursements listed include those for UFA's Wildland Enterprise fund

Note 2: Payroll totals are for all UFA funds, not just General Fund

X:\Board Docs\2023-04 Disbursements\10

UNIFIED FIRE AUTHORITY
CASH DISBURSEMENTS - EMERGENCY MANAGEMENT CHECKING
APRIL 2023

<u>GL Period</u>	<u>Check Date</u>	<u>Ref#</u>	<u>Vendor Name</u>	<u>Invoice#</u>	<u>Check Amount</u>
Apr-23	4/28/2023	2	FUNDS TRANSFER FROM EM TO FIRE - 04/25/23 PAYROLL	N/A	\$ 81,790.56
Apr-23	4/28/2023	1	FUNDS TRANSFER FROM EM TO FIRE - 04/10/23 PAYROLL	N/A	71,531.72
Apr-23	4/20/2023	7914	HAGERTY CONSULTING INC	9692	57,786.00
Apr-23	4/6/2023	7909	HAGERTY CONSULTING INC	9659	41,133.50
Apr-23	4/27/2023	7921	ROCKY MOUNTAIN UNMANNED SYSTEMS	38809	18,793.80
Apr-23	4/27/2023	7920	KONEXUS INC	17807	13,010.00
Apr-23	4/19/2023	41923010	WEIDNER & ASSOCIATES INC	65581	9,487.11
Apr-23	4/19/2023	41923009	MAYORS FINANCIAL ADMIN	Multiple	4,239.45
Apr-23	4/20/2023	7913	FUEL NETWORK	F2309E00984	3,418.32
Apr-23	4/20/2023	7917	ROCKY MTN POWER	E-ECC 3/23	3,241.56
Apr-23	4/17/2023	7910	K SPATAFORE DESIGN	13756	2,500.00
Apr-23	4/20/2023	7918	UTAH LOCAL GOVERNMENTS TRUST	1605885	1,341.46
Apr-23	4/17/2023	7911	SYRINGA NETWORKS LLC	23APR0164	1,175.00
Apr-23	4/20/2023	7912	COMPUNET INC	221769	1,133.42
Apr-23	4/19/2023	41923008	LES OLSON COMPANY	153528UFA	1,096.70
Apr-23	4/27/2023	7919	APA BENEFITS INC	TRUST877	763.72
Apr-23	4/20/2023	7915	POWER STROKES PAINTING INC.	2208	725.00
Apr-23	4/19/2023	41923007	GOLD CUP SERVICES	Multiple	388.89
Apr-23	4/5/2023	40523003	BESTSHRED, LLC	6162032823	108.00
Apr-23	4/20/2023	7916	QUENCH USA INC	INV05541807	105.00
					<u>\$ 313,769.21</u>

UNIFIED FIRE AUTHORITY
CASH DISBURSEMENTS - FIRE CAPITAL REPLACEMENT FUND
APRIL 2023

<u>GL Period</u>	<u>Check Date</u>	<u>Ref#</u>	<u>Vendor Name</u>	<u>Invoice#</u>	<u>Check Amount</u>
Apr-23	4/24/2023	22005	STRATEGIC COMMUNICATIONS SOLU	23SCS-1495	\$ 187,993.85
Apr-23	4/17/2023	86774	MOPA LLC	Multiple	88,270.80
Apr-23	4/17/2023	86783	VERMEER ROCKY MOUNTAIN INC.	7224698	53,838.80
Apr-23	4/6/2023	86761	MOPA LLC	23-8594	30,378.75
Apr-23	4/20/2023	86808	STRATEGIC COMMUNICATIONS SOLU	23SCS-1494	22,998.58
Apr-23	4/20/2023	21030	CBTS TECHNOLOGY SOLUTIONS LLC	INV-0070277-1	179.86
					\$ 383,660.64

Note 1: Bank of America escrow funds funded in October 2021; disbursements began in November 2021

UNIFIED FIRE AUTHORITY

Tentative Budget 2023/24 Fiscal Year





UNIFIED FIRE AUTHORITY

TO: UFA Board of Directors
FROM: Dominic Burchett, Fire Chief/CEO
SUBJECT: Fiscal Year 23/24 Budget Message
DATE: May 16, 2023

I am pleased to present the Fiscal Year 2023/2024 proposed budget for Unified Fire Authority (UFA). This budget has been prepared in accordance with the Uniform Fiscal Procedures Act for Cities (UCA 10-6) as approved by Interlocal Agreement, and is intended to serve as a financial plan, policy document, communication device, and operations guide. This document tells the story of how the UFA is using the public's money to save lives, protect property, and strengthen community relationships. The following proposed budget is structurally balanced for each fund, with projected fund balances at or above the minimum reserve required by state law and UFA policy.

Budget Development

This budget continues to focus on providing quality service, value, and full engagement in the communities we serve. We are your local Fire Department. To provide this value, all Divisions have scrutinized their budget to provide essential services to the community. This budget is proposing an overall average Member Fee increase of 4.99% to meet the adopted goals and initiatives of the Strategic Plan and the recommendations from the Benefits & Compensation Committee.

This has been another challenging year with inflationary costs and higher than average CPI. Because of this, the goals during budget preparation were to keep staff (both sworn and civilian) in market, address inflationary costs, and address only a few critical new requests. Many of the budget proposals for this year were paused to maintain focus on these items.

On March 30, 2023, the Benefits & Compensation Committee received and accepted staff's recommendation to include a 3% COLA for sworn and part-time EMS staff and a 4% COLA for civilian staff based on the CPI of 6.2% from December 2021 to December 2022. The additional COLA for civilian employees is an attempt to get them to the "Top Third" of the market comparisons over the next few budget cycles.

The COLA increases will be provided to all employees on July 1, 2023, and will be considered part of the employee base wage for comparison in the market. The impact to the budget is a 2.81% member fee increase of \$1.76 million.

Sworn employees did not hold their position in the market as well as they did in FY21/22. In general, this was due to larger than normal wage increases across the Salt Lake Valley in response to the record CPI in recent years. Overall, the market adjustments averaged 2.03% for

all ranks to keep all sworn positions in the “Top Three” of market. The impact on the budget is a 1.62% member fee increase or \$1.01 million.

Ambulance revenue is projected to come in 6.8% higher than last year's budget. This is largely due to increased transports, but also changes to the billing rates set by the State of Utah Bureau of EMS. Anticipated additional revenue is \$700,000.

UFA again enjoyed a reduction in health insurance costs. The total reduction in FY23/24 is one percent, providing a savings of \$53,000. Employees will also see a one percent reduction in their 20% contribution to their health plan.

Lastly, UFA is also realizing a higher-than-expected revenue from interest income because of rising interest rates. The additional amount from interest income is projected to be \$340,000.

Proposed Budget for FY23/24

The proposed increase to the average member fee for FY23/24 is 4.99%, while the overall total increase is 7.15% due to the increase in staffing funded by UFSA. This creates a revenue source totaling \$67 million. With ambulance revenue and other revenue (permit fees, interest income, grants, reimbursements, and use of fund balance) the total revenue projected for FY23/24 is \$86.7 million.

Personnel costs account for \$70.8 million, which is 81.6% of the total budget, whereas non-personnel expenditures are \$11.9 million or 13.8%.

The proposed transfer to the Capital Fund is \$3.9 million, which is 4.6% of the total budget and will be used for the outstanding loan payments. There are currently three outstanding and rotating loans that were executed in FY's 18/19, 21/22 and 22/23.

A portion of the anticipated under expend each year is returned to the members as a discount to the member fee. This tool allows Division Leaders to reinforce the importance of managing budget line items appropriately and not have a “spend down” mentality; staff purchases what was approved and leaves the remaining amount to grow fund balances. With a projected beginning fund balance of \$11.2 million, this leaves approximately \$2.3 million to be returned as a member fee credit for FY23/24.

The remaining fund balance will be used to maintain an ending fund balance of 8.5% while the remainder is transferred to the Capital Fund for planned cash purchases identified in the FY23/24 Capital Plan. This fiscal year, the amount for cash purchases is \$1.4 million. The remainder, totaling \$75,000, transferred to the Capital Fund, will bolster the ending fund for future lease payments. It will also help meet the targeted Capital Replacement Fund ending fund balance approved by the Board.

This year, there is a proposed use of \$150,000 of fund balance for a “one-time” purchase of turnouts to enhance the current inventory for the cancer reduction initiative. Firefighters receive clean turnouts following a fire, while soiled turnouts are professionally cleaned. This is a multi-year, multi-budget cycle initiative to complete, but it will have profound impacts on the number of carcinogenic contaminants that Firefighters are exposed to daily.

The chart below provides an overall snapshot of the General Fund for FY23/24.

AVAILABLE REVENUE	
Member Fee: 7.15% increase	67,164,385
Ambulance Revenue: 6.8% increase	11,000,000
Other Revenue: 15.28% increase	6,229,684
One-Time Use of Fund Balance	150,000
Under Expend from Previous Fiscal Year	2,372,808
Total Available Revenue	86,916,877

EXPENDITURES	
Total Personnel: 7.36% Increase	70,857,345
Total Non-Personnel: 6.60% Increase	11,625,943
Transfer to Capital Fund: 8.15% Increase	3,979,385
Warehouse Loan, Capital Outlay, Net Transfers	454,204
Total Expenditures	86,916,877

FUND BALANCE	
Beginning Fund Balance	11,200,000
Under Expend from FY22/23 Returned to Members	2,372,808
One-Time Use of Fund Balance	150,000
8.5% Ending Fund Balance	7,173,496
Available Fund Balance - Transfer to Capital Fund for Cash Purchases	1,503,696

Key Budget Impacts for FY23/24

Staff has identified several key items impacting this year's budget. The table below represents the majority of the adjustments in the proposed FY23/24 budget. Inflationary increases are seen in nearly all Division budgets; however, each Division Leader has scrutinized their individual budgets and highlighted cuts and cost saving measures in their narrative.

DESCRIPTION	DEMAND ON MEMBER FEE	% INCREASE (DECREASE)
Increased Ambulance Revenue: Anticipated increase in collections with BEMS increasing the billing rate (Less the increased cost for billing and Medicaid assessments)	(\$640,000)	-1.02%
Increased Interest Income: (Less the increased cost for bank fees)	(\$334,000)	-0.53%
Increased Prevention Fees: Additional Haz-mat inspection permit fees	(\$84,800)	-0.14%
Health Insurance Savings: 1% decrease with 80% paid by UFA and 20% paid by the employee	(\$53,006)	-0.08%
Market Adjustments for Sworn and Civilian: Sworn market adjustment of \$1,017,917, and a civilian market adjustment of \$92,119	\$1,110,116	1.77%
3% COLA for All Employees: CPI for the Mountain Region in 2022 was 6.2%. Maintaining our position in market for future years to prevent major swings in market adjustments	\$1,706,292	2.72%
Additional 1% COLA for All Civilian Employees: To make progress toward the goal of "top third"	\$53,662	0.09%
Minimum Staffing Overtime: To account for increased sick time usage to maintain minimum staffing levels	\$300,000	0.48%
Capital Fund Transfer: Increase in the transfer to the Capital Fund to accommodate the Board of Directors fund balance target and smooth the upcoming financing impact	\$300,000	0.48%
Wildland Participation: Increased match amount	\$45,581	0.07%
Payroll/Staffing Software: Software migration and implementation costs	\$136,500	0.22%
Investigator in Special Enforcement: Currently funded at 50%	\$65,938	0.11%

DESCRIPTION	DEMAND ON MEMBER FEE	% INCREASE (DECREASE)
Data Analyst in Information Technology: Position is \$125,000, reducing professional services line item by \$100,000	\$25,000	0.04%
Staff Captain in Information Outreach: Upgrade Specialist to Staff Captain	\$17,330	0.03%
Heavy Rescue Specialists in Operations: Upgrade 3 Firefighters to Specialists in Heavy Rescue Program	\$31,173	0.05%
Dispatch Member Fee Increase: VECC & Utah Valley	\$98,102	0.16%
Policy Software: To maintain version control of policies	\$25,000	0.04%
Pre-Employment Psych Evaluations: To continue improving hiring process to ensure we are hiring good humans	\$27,000	0.04%

Canyon Contribution for FY23/24

Salt Lake County (SLCo) has provided funding to UFA as far back as 2008 to help cover the costs for service in the designated “recreation areas”. Today, the recreation areas are identified by Salt Lake County Council Resolution as Millcreek Canyon, Big Cottonwood Canyon, and Little Cottonwood Canyon (excluding the Town of Alta).

This funding has been provided, as allowed by Utah State Statute, with the idea that the recreation areas are a regional asset and a benefit to all who enjoy the canyons for recreational use. The calls generated for service in these areas are largely created by residents and visitors who live outside the limits of the recreation area. The cost to provide service in the recreation areas does not match the revenue collected from the small number of residents in the canyons.

For 2023, SLCo has adopted a budget that cuts the funding by \$647,000 and in 2024, a proposed cut of \$1.2 million. This reduction of funding from Salt Lake County's General Fund will result in one of or a combination of the following outcomes: 1) Service will be reduced to match the reduction of revenue 2) Additional revenue sources will be identified 3) All UFA members will see higher costs in order to capture the revenue shortfall 4) SLCo Council votes to continue the funding from the SLCo General Fund.

Preparing this budget for adoption has been challenging with the uncertainty of what direction the SLCo Council will take. Although I am optimistic that the Council will see service in the recreation areas as a regional cost that should be covered by all who use it, their final decision has not been made in time for this proposed budget. As a result, this budget has been prepared considering two options: 1) The canyon contribution remains the same (\$3.175 million) 2) The contribution is cut by the adopted SLCo budget amount (\$1.2 million).

IT Managed Services Proposal FY23/24

Since April 2019, UFA has enjoyed a relationship with Les Olson for IT Managed Services. However, for the last few years, UFA staff has been looking at ways to improve IT services for our internal customers and reduce the costs. Under the direction of UFA's new IT Manager, staff has identified a plan that reduces the reliance on a managed IT service provider and transitions the service back in-house. The proposed plan will slowly transition away from the Les Olson contract and ultimately hire four new FTE's to accomplish the workload. The overall plan will take two budget years to complete, but the goal is to improve in-house IT services including customer service, security, and redundancy.

Proposed FTE Changes for FY23/24

The proposed changes to our current full-time equivalent (FTE) for FY23/24 are eighteen total FTE's. Twelve of these are new Firefighter/Paramedics who are fully funded by UFSA to increase staffing levels at three UFSA member stations. These stations include 108 in Big Cottonwood Canyon, 113 in Little Cottonwood Canyon, and 251 in Eagle Mountain. The staffing levels will increase from three to four-person at these stations as a long-term goal set by the UFSA Board and to meet National Fire Protection Association standards. Four-person staffing allows crews to enter a burning structure while maintaining the "two in, two-out" rule and provides better scene management and control on all calls for service. The funding for these FTE's began in February 2023.

With the current workforce climate, more and more new hires leave before they become vested, which has created a larger than normal number of vacancies. These vacancies have had a dramatic impact on the Minimum Staffing Overtime budget. To address this, UFA conducts a "lateral" hiring process twice yearly to fill open positions. With these additional lateral hires, the Special Enforcement Division is overwhelmed with pre-hire background checks in addition to their general workload, and therefore requires an additional FTE. For many years, Operations has transferred a Firefighter to Special Enforcement for half of the year. Because of this half year "transfer", the additional FTE will only be an increase of half an FTE or \$65,000.

In 2021, as part of the approved budget, UFA had a funded Data Analyst position. When this employee left for another job opportunity, the position remained vacant. The decision was made to contract with multiple data analysts to provide the service for the approved budgeted amount in lieu of filling the vacancy. Having recently adopted the 2023-2025 Standards of Cover and working through development of the document without an in-house analyst was a major challenge. It became apparent that in order to make data-informed decisions, UFA needs an in-house analyst who understands fire service data sets. Utilizing a majority of the previously budgeted amount from the Professional Services line item, staff believes that this position can be funded with an additional \$25,000.

As previously mentioned in the move from the Les Olson contract for IT Managed Services, staff believes that four FTE's in the Information Technology Division are needed to effectively manage the workload. The contracted amount for the services provided by Les Olson will be reduced over the course of the fiscal year, and when budget allows, the new FTE's will be added. It is anticipated that two of the four positions will be filled this year with the remaining two filled in FY24/25. No new money will need to be allocated; more information is provided in the IT budget narrative.

FY23/24 Capital Replacement Fund

The Capital Replacement Plan identifies all apparatus and equipment, its current cost, estimated life span, and the anticipated date of replacement the next 10–15 years. Most of the purchases in the plan are accomplished through three rotating leases, but some purchases are required to use the cash available in the fund, as their life span is less than the lease period. In FY22/23, staff added a six-year lease option to capture items in the plan that do not have a life span matching the nine-year lease term. This approach has helped distribute costs over a number of years and reduce the reliance on cash.

Beginning in FY21/22, lease payments were transferred to the Capital Replacement Fund and funded by a transfer from the General Fund. For FY23/24, staff proposes increasing the transfer to the Capital Fund by \$300,000. A target of 75% of the current lease payments was set by the UFA Finance Committee in FY22/23. The intent is to maintain the health of the Capital Fund and to help smooth out future member fee increases as new loans are executed, and for future planned cash purchases. The targeted amount for the Capital Replacement ending fund at 50% is \$1.8 million and 75% is \$2.7 million.

Additional revenue contributing to the Capital Replacement Fund is realized from the sale of surplus equipment, billing for apparatus during EMAC deployments, and annual transfers of the General Fund ending fund balance when exceeding normal under expend and the dedicated 8.5% fund balance.

The chart below provides an overall snapshot of the Capital Fund for FY23/24.

FUNDING SOURCES	
Beginning Fund Balance (Includes delayed purchases)	\$ 3,160,600
Contributions from General Fund (debt service and fund balance)	3,979,385
Sale of surplus apparatus	75,000
Interest income	25,000
Transfer of fund balance for approved cash purchases	1,503,696
Total	\$ 8,743,681
FUNDING USES	
FY18/19 lease payment	\$ 812,495
FY21/22 lease payment	1,583,544
FY22/23 lease payment	1,211,484
Delayed purchase from FY21/22 (CPR devices)	500,000
Delayed purchase from FY22/23 (10 light fleet vehicles)	513,000
Cash Purchases	1,428,145
Total	\$ 6,048,668
Ending Fund Balance	\$ 2,695,013

With the exception of the carryover purchases (CPR devices, light fleet) all purchases from the Capital Fund for FY23/24 are cash purchases, meaning that the needed equipment has a lifespan that is less than six years. These purchases are identified in the chart below.

EQUIPMENT	COST
Battalion Chief Trucks X4	\$660,000
Service Body Truck	\$85,000
Servers X5	\$39,500
Storage Devices	\$87,945
Network Devices X2	\$30,750
PPE Drying Cabinet	\$10,000
Battery Operated Fans (7 fans)	\$34,650
Additional GETAC Device (22 more devices)	\$88,000
Station LTE Antenna Upgrade	\$45,000
Station Distributed Antenna Upgrade	\$125,000
Radio Batteries - delayed from FY22/23	\$90,000
Leased Copier Replacement (station 111)	\$6,500
Fitness Equipment	\$50,000
Hazmat Level A Suits (3 suits)	\$9,900
Heavy Rescue Rescue Saw (3 saws)	\$12,000
Heavy Rescue Paratech Breach Tool	\$24,000
Heavy Rescue Handheld Power Tool Kits (2 kits)	\$25,000
Hazmat Photo Ionizing Detection Monitor	\$4,900
TOTAL	\$1,428,145

FY23/24 Member Fee with Canyon Contribution Funding Remaining at \$3.175 million

With the proposed 4.99% overall average increase to the Member Fee, the following chart displays the breakdown for each of the five members. The additional FTE's for UFSA result in an actual average increase of 7.15%.

FY23/24	COTTONWOOD HEIGHTS	HOLLADAY	HERRIMAN	RIVERTON	UFSA	TOTAL
Number of stations with "first due"	3.00	4.00	3.00	4.00	21.00	
Proportional # of stations	1.70	1.02	1.85	2.09	17.34	24.00
Percent of total member fee	6.70%	4.28%	7.84%	8.89%	72.29%	100.00%
Member Fee for FY23/24	\$4,497,568	\$2,877,579	\$5,262,899	\$5,973,061	\$48,553,278	\$67,164,385
Percent Increase from FY22/23	4.95%	5.33%	6.25%	4.14%	7.96%	7.15%
Cost Increase from FY22/23	\$212,275	\$145,516	\$309,614	\$237,392	\$3,578,655	\$4,483,452

The fee for each member is dependent on the number of stations and the staffing level of the heavy apparatus assigned to those stations (three or four person). When first due areas overlap between members, the percentage of emergency incidents within the member's portion of the first due area, over a three-year period, determines the percentage of that member's use of the heavy apparatus assigned to that station. Ambulances are a regional asset with the cost shared equally among all members.

Holladay and Cottonwood Heights saw a slight shifting of the proportional call volume between these municipalities and the UFSA. This resulted in a slight increase to Holladay and a slight decrease to Cottonwood Heights from previous years.

Herriman's growth and corresponding increase in emergency incidents in Station 103 and 123's first due area is the primary driver for the shifting costs from Riverton and UFSA to Herriman for the Member Fee. For the three stations serving Herriman, the proportional use for Herriman was 1.68 stations in 2017 compared to 1.85 in 2022.

The total call volume remains within the capability of the crews assigned, however, between 2017 and 2022, Herriman's call volume for Station 123 increased by 93.3% and by 88.6% for Station 103. During that same period, Riverton saw a 6.9% decrease in call volume for Station 123 and UFSA experienced a 32.1% decrease in call volume for Station 103. The three-year smoothing will transfer more of the costs for these two stations to Herriman over time.

FY23/24 Member Fee with Canyon Contribution Funding Reduced by \$1.2 million

The chart below provides the impact to Member Fees with the loss of revenue from SLCo:

FY23/24	COTTONWOOD HEIGHTS	HOLLADAY	HERRIMAN	RIVERTON	UFSA	TOTAL
Number of stations with "first due"	3.00	4.00	3.00	4.00	21.00	
Proportional # of stations	1.70	1.02	1.85	2.09	17.34	24.00
Percent of total member fee	6.70%	4.28%	7.83%	8.89%	72.29%	100.00%
Member Fee for FY23/24	\$4,589,169	\$2,932,515	\$5,362,490	\$6,086,091	\$49,488,580	\$68,458,846
Percent Increase from FY22/23	7.09%	7.34%	8.26%	6.11%	10.04%	9.22%
Cost Increase from FY22/23	\$303,876	\$200,452	\$409,205	\$350,422	\$4,513,957	\$5,777,913

Public Budget Meetings

- **Benefits and Compensation: February 15, 2023, and March 30, 2023**
 - Staff presented Health Insurance information and proposed wage increases, including the introduction of COLA increases and market adjustments.
 - The Benefits and Compensation Committee in the March meeting recommended a 3% COLA for Sworn employees and a 4% for Civilian employees and recommended the proposed changes to the sworn and civilian market adjustments. Also recommended was a change to the dental insurance provider to receive a -1% in health care premiums.
- **Finance Committee: April 10, 2023, and May 9, 2023**
 - Chief Burchett presented the Budget Message and CFO Hill provided an overview of the budget to Finance Committee Members at the April meeting.
 - Staff reviewed each portion of the proposed budget at the May meeting, providing an opportunity for discussion. The Finance Committee recommended forwarding the budget as proposed to the full board with minor changes in the Emergency Management budget.
- **Board of Directors: May 16, 2023 @ 7:30 a.m.**
 - The Finance Committee and Chief Burchett will present the tentative budget to the Board of Directors for their approval.
- **Board of Directors: June 20, 2023 @ 7:30 a.m.**
 - Chief Burchett will propose any amendments to the tentative budget for Board consideration.
 - A Public Hearing will be held, and the Board of Directors will vote to adopt the Final Budget with the proposed amendments (if any).

Closing

This budget has been prepared to provide a long-term sustainable service delivery plan. This budget ensures operational needs are met as UFA continues to effectively provide emergency response and life safety services, while remaining receptive to our patrons and the current economy.

I encourage you to review this budget to learn more about your fire and rescue services. The leadership team has taken ownership of their portion of the budget and would be pleased to discuss their goals and priorities with you at any time. UFA takes pride in providing essential services that focus on changing lives for the better in the communities we serve.

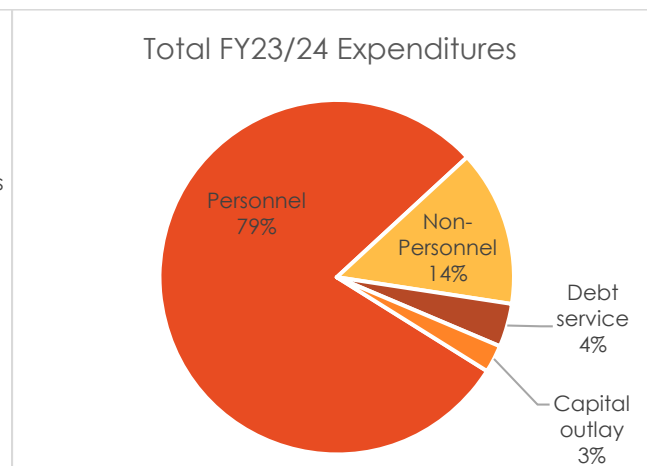
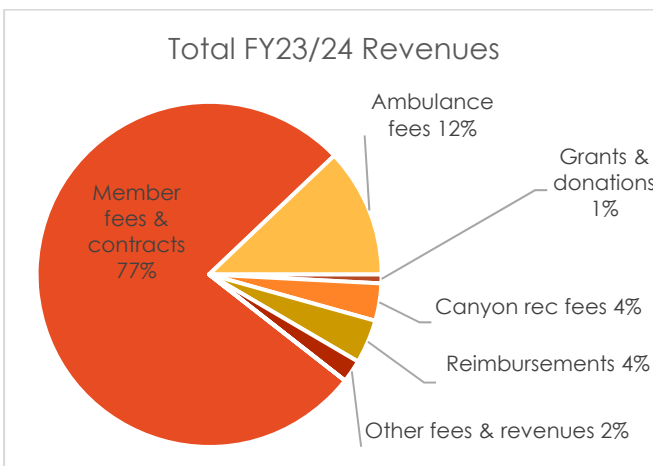
Respectfully,

Dominic C. Burchett

Fire Chief / Chief Executive Officer

Total Budget by Fund

	General Fund	Wildland Fund	Emergency Management Fund	Fire Capital Replacement Fund	Emergency Management Capital Replacement Fund
BEGINNING FUND BALANCE	\$ 11,200,000	\$ 749,015	\$ 932,000	\$ 3,160,600	\$ 137,000
REVENUES					
Member fees & contracts	\$ 67,164,385	\$ 650,153	\$ 2,577,932	\$ -	\$ -
Ambulance fees	11,000,000	-	-	-	-
Grants & donations	280,000	75,000	406,897	-	-
SLCo Canyon Protection fees	3,175,713	-	-	-	-
Wildland reimbursements	-	2,752,000	-	-	-
UFGA Management fees	511,601	-	-	-	-
Miscellaneous intergovernmental	443,551	-	-	-	-
Class fees	48,700	-	-	-	-
Permit fees	321,600	-	-	-	-
Miscellaneous fees	15,000	-	-	-	-
Interest	400,000	-	40,000	25,000	-
Proceeds from sale of capital assets/materials	9,500	-	-	75,000	-
Reimbursements	982,769	-	-	-	-
Miscellaneous revenues	41,250	-	3,000	-	-
TOTAL REVENUES	\$ 84,394,069	\$ 3,477,153	\$ 3,027,829	\$ 100,000	\$ -
EXPENDITURES					
Personnel	\$ 70,857,345	\$ 3,311,926	\$ 1,763,034	\$ -	\$ -
Non-Personnel	11,625,943	434,070	956,718	309,450	6,000
Debt service	188,061	-	-	3,607,523	-
Capital outlay	80,000	-	-	2,131,695	41,000
TOTAL EXPENDITURES	\$ 82,751,349	\$ 3,745,996	\$ 2,719,752	\$ 6,048,668	\$ 47,000
OTHER FINANCING SOURCES/(USES)					
Proceeds from issuance of long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in	181,854	367,997	-	5,483,081	47,000
Transfers out	(5,851,078)	-	(228,854)	-	-
NET OTHER FINANCING SOURCES/(USES)	\$ (5,669,224)	\$ 367,997	\$ (228,854)	\$ 5,483,081	\$ 47,000
CONTRIBUTION/(APPROPRIATION) OF NET ASSETS	\$ (4,026,504)	\$ 99,154	\$ 79,223	\$ (465,587)	\$ -
ENDING FUND BALANCE	\$ 7,173,496	\$ 848,169	\$ 1,011,223	\$ 2,695,013	\$ 137,000



GENERAL FUND

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY23-24	BEGINNING
		10	10	10	10	10	10	FY23 to FY24
								BUDGET
BEGINNING UNASSIGNED FUND BALANCE						11,200,000	11,200,000	
						13.27%	13.27%	
REVENUES								
MEMBER FEES	1031	55,645,287	56,688,664	58,672,768	62,680,933	67,164,385	67,164,385	7.15%
AMBULANCE FEES	1032	8,791,638	8,643,732	10,869,159	10,300,000	11,000,000	11,000,000	6.80%
GRANTS & DONATIONS	1033	120,805	273,008	105,991	0	280,000	280,000	100.00%
SLCO CANYON PROTECTION CONTRIBUTION	1034150	3,175,714	2,927,212	3,151,513	3,175,713	3,175,713	3,175,713	0.00%
UFSA MANAGEMENT FEES	1034160	317,151	355,202	430,091	489,432	511,601	511,601	4.53%
FEDERAL ASSISTANCE	1034220	440,869	499,169	791,287	0	0	0	0.00%
MISC INTERGOVERNMENTAL	1034200	429,633	1,697,507	1,349,601	377,538	384,969	384,969	1.97%
MIDA CONTRACT	1034201	50,000	50,000	68,691	57,433	58,582	58,582	2.00%
CLASS FEES		82,337	15,446	14,995	49,200	48,700	48,700	-1.02%
PERMIT FEES		171,250	186,360	211,005	232,700	321,600	321,600	38.20%
MISC FEES		27,714	43,314	53,349	39,000	15,000	15,000	-61.54%
INTEREST	1039105	256,371	56,199	63,167	60,000	400,000	400,000	566.67%
PROCEEDS FROM SALE OF CAPITAL ASSETS/MAT	1039150/200	0	3,960	70,172	3,000	9,500	9,500	216.67%
RENTAL INCOME	1039300	94,896	94,896	99,512	94,896	94,896	94,896	0.00%
USAR REIMBURSEMENTS	1039450/451	804,874	1,330,861	1,001,238	790,892	852,873	852,873	7.84%
WILDLAND REIMBURSEMENTS	1039500	7,401	82,404	26,371	0	0	0	0.00%
INSURANCE REIMBURSEMENTS	1039525	99,075	112,874	42,584	0	35,000	35,000	100.00%
MISCELLANEOUS REVENUES		56,119	105,792	31,144	34,000	41,250	41,250	21.32%
TOTAL REVENUES		70,571,133	73,166,599	77,052,637	78,384,737	84,394,069	84,394,069	7.67%
PERSONNEL EXPENDITURES								
SALARIES	100	34,255,258	35,984,146	36,788,069	42,026,794	45,349,286	45,349,286	7.9%
SALARIES - PART TIME EMS	105	1,240,996	1,114,065	1,077,018	1,230,534	1,255,410	1,255,410	2.0%
OVERTIME	120	4,168,706	5,367,366	4,668,716	3,413,208	4,141,557	4,141,557	21.3%
OVERTIME - PART TIME/CADRE	125	290,163	227,766	293,771	345,414	351,935	351,935	1.9%
STANDBY PAY	129	39,272	46,888	62,721	81,606	103,768	103,768	27.2%
OTHER BENEFITS	130	307,887	267,343	212,980	195,804	199,025	199,025	1.6%
MEDICAL/DENTAL/LIFE INSURANCE	132	5,613,881	5,702,451	5,549,460	6,329,794	6,376,903	6,376,903	0.7%
RETIREMENT CONTRIBUTIONS	133	7,702,480	7,885,030	8,143,921	8,964,123	9,475,282	9,475,282	5.7%
PAYROLL TAX	134	845,885	890,673	905,056	1,053,567	1,140,313	1,140,313	8.2%
WORKERS COMP	135	744,411	782,953	862,335	983,533	1,027,978	1,027,978	4.5%
VEBA CONTRIBUTION	136	0	0	499,725	969,483	1,021,311	1,021,311	5.3%
UNIFORM ALLOWANCE	140	349,209	362,020	373,007	388,888	399,577	399,577	2.7%
UNEMPLOYMENT INSURANCE	145	380	631	9,249	15,000	15,000	15,000	0.0%
VAC/SICK PAYOUTS	160	256,441	253,008	436,770	0	0	0	0.0%
SALARIES - USAR DEPLOYMENT	171	19,431	132,664	27,047	0	0	0	0.0%
OVERTIME - USAR DEPLOYMENT	172	244,942	528,054	118,256	0	0	0	0.0%
BENEFITS - USAR DEPLOYMENT	173	15,938	67,396	14,192	0	0	0	0.0%
SALARIES - NON-USAR DEPLOYMENT	180	32,484	125,734	117,772	0	0	0	0.0%
OVERTIME - NON-USAR DEPLOYMENT	182	104,118	622,788	574,685	0	0	0	0.0%
BENEFITS - NON-USAR DEPLOYMENT	183	6,865	79,838	70,469	0	0	0	0.0%
TOTAL PERSONNEL EXPENDITURES		56,238,746	60,440,814	60,805,219	65,997,748	70,857,345	70,857,345	7.4%
NON PERSONNEL EXPENDITURES								
ART & PHOTOGRAPHIC SERVICES	200	209	2,969	610	1,000	1,000	1,000	0.0%
AUDITOR	205	8,900	8,990	8,990	8,990	8,990	8,990	0.0%
AWARDS & BANQUET	207	11,605	8,240	51,510	62,200	52,000	52,000	-16.4%
BANK FEES	209	16,699	12,635	13,874	13,000	19,300	19,300	48.5%
BEDDING & LINEN	210	10,105	10,447	1,391	16,000	8,000	8,000	-50.0%
BOOKS & PUBLICATIONS	215	57,178	37,746	17,697	69,655	54,615	54,615	-21.6%
CLOTHING PROVISIONS	219	473,835	354,163	823,590	394,000	589,875	589,875	49.7%
COMMUNICATION EQUIP NONCAP	220	38,922	60,289	96,133	97,000	92,000	92,000	-5.2%
COMMUNITY OUTREACH	222	80	0	225	3,500	6,500	6,500	85.7%
COMPUTER COMPONENTS	225	140,708	99,768	67,403	100,000	125,000	125,000	25.0%
NONCAP EQUIPMENT - FINANCED	227	2,503	0	0	0	0	0	0.0%
COMPUTER LINES	230	185,467	189,557	187,853	208,242	333,242	333,242	60.0%
COMPUTER SOFTWARE NONCAPITAL	235	9,089	140,078	381,607	519,800	886,600	886,600	70.6%
CONTRACT HAULING	242	0	0	700	1,000	1,000	1,000	0.0%
DINING & KITCHEN SUPPLIES	245	5,288	7,703	2,039	7,500	7,500	7,500	0.0%
EDUCATION & TRAINING & CERT	250	100,385	121,966	158,580	368,669	445,170	445,170	20.8%
ELECTRONICS DISPOSAL	251	4,720	0	0	1,000	1,000	1,000	0.0%
FOOD PROVISIONS	260	36,872	32,744	34,337	58,300	55,100	55,100	-5.5%
GASOLINE, DIESEL, OIL & GREASE	265	427,677	475,871	708,246	670,000	758,000	758,000	13.1%
GRANT EXPENDITURES	266	105,896	258,229	129,532	0	0	0	0.0%
HEAT & FUEL	270	123,662	125,968	147,964	142,000	147,000	147,000	3.5%
HONOR GUARD/PIPE & DRUM BAND	272	4,549	6,389	8,148	9,000	12,000	12,000	33.3%
HOSTING SERVICES	274	44,702	48,552	42,959	54,100	18,100	18,100	-66.5%
IDENTIFICATION SUPPLIES	275	14,947	13,071	15,240	20,700	20,200	20,200	-2.4%
JANITORIAL SUPP & SERV	280	75,375	98,191	78,542	89,000	94,000	94,000	5.6%

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY23-24	BEGINNING
		10	10	10	10	10	10	FY23 to FY24
								BUDGET
LIABILITY INSURANCE	290	487,503	567,181	522,073	595,000	635,000	635,000	6.7%
INTERGOVERNMENTAL	293	4,000	4,200	4,200	4,200	5,700	5,700	35.7%
LIGHT & POWER	295	272,288	267,736	254,855	274,000	279,000	279,000	1.8%
LINE OF DUTY DEATH	297	0	0	1,894	0	0	0	0.0%
MAINT. & REPAIR OF FIRE HYDRANTS	300	5,000	0	0	0	0	0	0.0%
MAINT. OF MACHINERY & EQUIP	305	121,613	133,286	260,506	232,000	199,700	199,700	-13.9%
MAINT. OF BUILDING & GROUNDS	315	204,902	169,458	144,776	224,700	238,900	238,900	6.3%
MAINT. OF OFFICE EQUIPMENT	325	5,415	28,409	30,812	20,000	20,000	20,000	0.0%
MAINTENANCE OF SOFTWARE	330	471,151	362,200	293,713	268,530	154,330	154,330	-42.5%
MEDICAL SUPPLIES	335	593,426	578,849	533,693	531,100	611,500	611,500	15.1%
MISCELLANEOUS RENTAL	340	26,086	40,027	43,586	49,400	49,900	49,900	1.0%
NON-USAR DEPLOYMENT COSTS	342	8,313	22,766	39,223	0	0	0	0.0%
OFFICE SUPPLIES	345	47,940	18,257	17,767	28,550	24,050	24,050	-15.8%
PROFESSIONAL FEES	350	1,325,300	1,491,610	1,591,407	1,736,405	1,541,555	1,541,555	-11.2%
MEDICAID ASSESSMENT (AMBULANCE)	355	325,274	308,853	380,271	459,500	491,000	491,000	6.9%
POSTAGE	365	8,289	5,011	6,434	9,950	9,350	9,350	-6.0%
PRINTING CHARGES	370	10,475	5,679	9,233	17,550	16,050	16,050	-8.5%
MEDICAL SERVICES	380	130,900	205,484	97,982	175,688	178,808	178,808	1.8%
RENT OF BUILDINGS	385	146,670	146,670	146,670	147,000	182,688	182,688	24.3%
SANITATION	400	28,672	24,417	28,790	30,000	30,000	30,000	0.0%
SMALL EQUIP. NONCAP	410	505,230	458,647	235,428	493,150	454,150	454,150	-7.9%
PHOTO EQUIPMENT	412	2,406	4,744	6,308	4,025	5,025	5,025	24.8%
CANINE EXPENSES	414	3,587	4,538	4,380	5,000	5,000	5,000	0.0%
MEMBERSHIPS & SUBSCRIPTIONS	415	34,588	23,307	44,408	45,055	42,425	42,425	-5.8%
TELEPHONE	420	85,729	82,753	80,038	71,750	71,750	71,750	0.0%
TELEPHONE-CELLULAR	421	153,971	158,596	144,942	232,000	232,000	232,000	0.0%
TRAINING SUPPLIES/CONSUMABLES	424	437	21,231	13,981	22,000	27,000	27,000	22.7%
TRAVEL & TRANSPORTATION	425	91,009	18,616	96,559	150,000	150,000	150,000	0.0%
MILEAGE REIMBURSEMENT	426	965	123	218	2,000	2,000	2,000	0.0%
TUITION REIMBURSEMENT	427	34,275	31,828	50,699	60,000	60,000	60,000	0.0%
UFA HOSTED EVENTS	429	0	0	14,234	0	0	0	0.0%
VECC/DISPATCH FEES	435	740,004	829,081	917,710	1,004,668	1,102,770	1,102,770	9.8%
VEHICLE MAINTENANCE	440	847,928	776,448	738,720	825,000	930,000	930,000	12.7%
VISUAL & AUDIO AIDS	450	647	664	1,042	3,500	5,000	5,000	42.9%
WATER & SEWER	455	93,369	88,247	70,895	84,800	87,000	87,000	2.6%
REIMBURSEMENTS DUE TO UFA	800	74,168	61,150	37,466	43,780	48,100	48,100	9.9%
TRAINING PROPS - NONCAP	503	7,068	0	0	0	0	0	0.0%
TOTAL NON PERSONNEL EXPENDITURES		8,797,972	9,053,632	9,842,083	10,764,957	11,625,943	11,625,943	8.0%
DEBT SERVICE EXPENDITURES								
CAPITAL LEASE PAYMENTS	221	3,189,208	3,259,523	0	0	0	0	0.0%
INTEREST EXPENSE	277	355,798	280,824	64,196	59,150	53,897	53,897	-8.9%
WAREHOUSE LOAN	437	114,357	119,017	123,865	128,912	134,164	134,164	4.1%
TOTAL DEBT SERVICE EXPENDITURES		3,659,364	3,659,364	188,061	188,062	188,061	188,061	0.0%
CAPITAL OUTLAY EXPENDITURES								
CAPITAL OUTLAY - CASH	216	14,741	34,445	26,135	7,750	0	0	-100.0%
CAPITAL OUTLAY - FINANCED	217	-1,644	0	0	0	0	0	0.0%
CAPITAL OUTLAY - FLEET MAINT	218	0	61,238	61,391	80,000	80,000	80,000	0.0%
CAPITAL OUTLAY - TRAINING PROPS	502	10,940	561	9,130	0	0	0	0.0%
TOTAL CAPITAL OUTLAY EXPENDITURES		24,038	96,244	96,656	87,750	80,000	80,000	-8.8%
TOTAL EXPENDITURES		68,720,120	73,250,054	70,932,019	77,038,517	82,751,349	82,751,349	7.4%
TRANSFERS IN/(OUT)								
TRANSFER IN FROM SPECIAL REV FUND (EM)	1034100	145,000	165,000	180,726	181,780	181,854	181,854	0.0%
TRANSFER TO WILDLAND	1080200	-151,302	-257,273	-260,669	-322,416	-367,997	-367,997	14.1%
TRANSFER TO FIRE CAPITAL REPLACEMENT FUND	1080100	0	0	-3,902,496	-3,679,385	-3,979,385	-3,979,385	8.2%
TRANSFER TO EM CAPITAL REPLACEMENT FUND	1080110	0	-16,685	-25,012	0	0	0	0.0%
NET TRANSFERS IN/(OUT)		-6,302	-108,958	-4,007,450	-3,820,021	-4,165,528	-4,165,528	9.0%
(CONTRIBUTION)/APPROPRIATION - CAPITAL REPLACEMENT FUND	1080100	-28,416	-1,268,417	-847,077	-1,063,697	-1,503,696	-1,503,696	41.4%
(CONTRIBUTION)/APPROPRIATION OF NET ASSETS		-28,416	-1,268,417	-847,077	-1,063,697	-1,503,696	-1,503,696	41.4%
ENDING UNASSIGNED FUND BALANCE						7,173,496	7,173,496	
					8.5% Revenue	7,173,496	7,173,496	
						8.50%	8.50%	

CAMP WILLIAMS

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY23-24	BEGINNING
		Camp Will 85	Camp Will 85	Camp Will 85	Camp Will 85	Camp Will 85	Camp Will 85	FY23 to FY24
								BUDGET
PROJECTED BEGINNING NET ASSETS						494,808	494,808	
REVENUE								
CAMP WILLIAMS CONTRACT	2031900	605,922	618,165	628,631	639,291	650,153	650,153	1.7%
WILDLAND REIMBURSEMENTS	2031150	23,937	90,915	42,106	30,000	30,000	30,000	0.0%
TOTAL REVENUE		629,859	709,080	670,737	669,291	680,153	680,153	1.6%
PERSONNEL EXPENDITURES								
SALARIES	100	297,383	321,014	302,339	332,948	373,824	373,824	12.3%
OVERTIME	120	62,709	95,158	68,389	115,000	115,000	115,000	0.0%
STANDBY PAY	129	0	13,957	14,071	20,342	21,584	21,584	6.1%
OTHER EMPLOYEE BENEFITS	130	0	0	0	0	0	0	0.0%
HEALTH AND DENTAL INSURANCE	132	3,764	9,390	7,094	9,799	21,999	21,999	124.5%
RETIREMENT CONTRIBUTION	133	28,621	29,916	30,775	31,637	33,966	33,966	7.4%
PAYROLL TAX	134	18,542	22,328	17,236	25,542	28,072	28,072	9.9%
WORKERS COMP	135	7,991	9,050	8,057	10,749	11,229	11,229	4.5%
VEBA CONTRIBUTION	136	0	0	1,246	2,864	3,085	3,085	7.7%
UNIFORM ALLOWANCE	140	1,306	1,372	1,344	1,344	1,344	1,344	0.0%
UNEMPLOYMENT INSURANCE	145	7,272	1,017	10,796	12,500	12,500	12,500	0.0%
TOTAL PERSONNEL EXPENDITURES		427,588	503,202	461,347	562,725	622,603	622,603	10.6%
NON PERSONNEL EXPENDITURES								
AWARDS & BANQUET	207	0	602	969	1,500	1,500	1,500	0.0%
BOOKS & PUBLICATIONS	215	278	45	241	200	200	200	0.0%
CLOTHING PROVISIONS	219	3,436	9,749	2,120	6,000	3,000	3,000	-50.0%
COMMUNICATION EQUIP NONCAP	220	230	0	0	500	500	500	0.0%
COMPUTER COMPONENTS	225	1,699	0	0	0	0	0	0.0%
COMPUTER LINES	230	2,388	2,388	2,388	2,400	2,400	2,400	0.0%
COMPUTER SOFTWARE NONCAP	235	0	0	0	0	500	500	100.0%
EDUCATION, TRAINING & CERT	250	315	710	156	1,000	1,000	1,000	0.0%
FOOD PROVISIONS	260	1,175	69	111	200	500	500	150.0%
GASOLINE, DIESEL, OIL & GREASE	265	8,817	8,670	10,003	10,000	10,000	10,000	0.0%
MAINT. OF MACHINERY & EQUIPMENT	305	0	190	438	2,000	500	500	-75.0%
MAINT. OF BLDGS & GROUNDS	315	337	423	0	500	500	500	0.0%
MAINT. OF OFFICE EQUIPMENT	325	0	175	307	250	350	350	
MEDICAL SUPPLIES	335	0	635	14	1,000	1,000	1,000	0.0%
MISCELLANEOUS RENTAL	340	0	0	0	0	5,000	5,000	100.0%
OFFICE SUPPLIES	345	87	111	100	500	500	500	0.0%
PROFESSIONAL FEES	350	0	175	123	300	300	300	0.0%
PHYSICAL EXAMS	380	0	2,719	658	700	700	700	0.0%
SMALL EQUIP. NONCAP	410	10,322	23,251	2,708	17,500	12,000	12,000	-31.4%
MEMBERSHIPS & SUBSCRIPTIONS	415	199	273	357	500	0	0	-100.0%
TELEPHONE	420	660	683	468	1,500	1,500	1,500	0.0%
TRAVEL & TRANSPORTATION	425	0	0	3,308	7,500	3,500	3,500	-53.3%
VEHICLE MAINTENANCE	440	4,569	13,067	3,239	12,000	12,000	12,000	0.0%
TOTAL NON PERSONNEL EXPENDITURES		34,512	63,935	27,708	66,050	57,450	57,450	-13.0%
CAPITAL OUTLAY								
CAPITAL OUTLAY - MACH & EQUIP	216	0	0	40,629	0	0	0	0.0%
DEBT SERVICE								
CAPITAL LEASE PAYMENTS	221	0	0	0	0	0	0	0.0%
INTEREST EXPENSE	277	0	0	0	0	0	0	0.0%
TOTAL DEBT SERVICE		0	0	0	0	0	0	0.0%
CONTRIBUTION TO FUND BALANCE	NEW	0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES		462,100	567,137	529,684	628,775	680,053	680,053	8.2%
NET EFFECT ON UFA WILDLAND FUND BUDGET		167,759	141,943	141,053	40,516	100	100	-99.8%
PROJECTED ENDING NET ASSETS						494,908	494,908	

WILDLAND

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY23-24	BEGINNING
		WL 97	WL 97	WL 97	WL 97	WL 97	WL 97	FY23 to FY24
								BUDGET
PROJECTED BEGINNING NET ASSETS						254,207	254,207	
REVENUE								
WL REIMBURSEMENTS - HAND CREW	2031100	1,177,666	1,464,644	1,524,145	1,200,000	1,500,000	1,500,000	25.0%
WL REIMBURSEMENTS - ENGINE 302	2031110	141,314	438,092	383,458	350,000	240,000	240,000	-31.4%
WL REIMBURSEMENTS - ENGINE 301	2031115	148,186	380,994	386,067	300,000	350,000	350,000	16.7%
WL REIMBURSEMENTS - SINGLE RESOURCE	2031120	298,796	643,564	663,419	500,000	600,000	600,000	20.0%
WL REIMBURSEMENTS - FUELS CREWS	2031130	33,954	128,326	40,098	20,000	32,000	32,000	60.0%
DONATIONS	2031350	0	100	0	0	0	0	0.0%
STATE GRANTS & PROJECTS	2033100	77,061	90,558	49,300	72,500	25,000	25,000	-65.5%
FEDERAL GRANTS	2033200	0	0	0	0	50,000	50,000	100.0%
INTEREST	2039105	0	0	0	0	0	0	0.0%
SALE OF MATERIALS	2039200	0	0	1,420	0	0	0	0.0%
TOTAL REVENUE		1,876,977	3,146,278	3,047,907	2,442,500	2,797,000	2,797,000	14.5%
PERSONNEL EXPENDITURES								
SALARIES	100	819,578	964,963	1,153,847	1,253,410	1,001,192	1,001,192	-20.1%
OVERTIME	120	737,432	1,297,983	1,338,707	950,000	1,202,000	1,202,000	26.5%
STANDBY PAY	129	0	0	0	5,103	6,190	6,190	21.3%
OTHER EMPLOYEE BENEFITS	130	608	407	500	1,360	1,386	1,386	1.9%
HEALTH/DENTAL INSURANCE	132	43,450	41,754	61,973	76,021	57,431	57,431	-24.5%
RETIREMENT CONTRIBUTION	133	63,485	70,588	88,670	90,479	99,213	99,213	9.7%
PAYROLL TAX	134	81,932	115,703	111,623	160,352	159,685	159,685	-0.4%
WORKERS COMP	135	33,053	46,783	50,780	49,133	46,897	46,897	-4.6%
VEBA CONTRIBUTION	136	0	0	3,715	9,049	9,936	9,936	9.8%
UNIFORM ALLOWANCE	140	2,600	3,105	4,606	5,247	5,393	5,393	2.8%
UNEMPLOYMENT INSURANCE	145	40,561	28,343	90,091	50,000	100,000	100,000	100.0%
TOTAL PERSONNEL EXPENDITURES		1,822,699	2,569,629	2,904,512	2,650,154	2,689,323	2,689,323	1.5%
NON PERSONNEL EXPENDITURES								
AWARDS & BANQUET	207	3,644	2,560	3,949	6,000	4,500	4,500	-25.0%
BOOKS & PUBLICATIONS	215	322	404	295	380	380	380	0.0%
CLOTHING PROVISIONS	219	19,868	24,675	19,130	20,000	20,000	20,000	0.0%
COMMUNICATION EQUIP NONCAP	220	1,419	1,845	904	500	1,000	1,000	100.0%
COMPUTER COMPONENTS	225	2,458	3,338	4,927	2,500	0	0	-100.0%
COMPUTER LINES	230	3,064	3,061	3,079	3,100	3,100	3,100	0.0%
COMPUTER SOFTWARE <5000	235	0	4,082	3,307	2,200	2,700	2,700	22.7%
EDUCATION, TRAINING & CERT	250	1,800	1,265	1,817	4,000	1,000	1,000	-75.0%
FOOD PROVISIONS	260	17,971	1,194	792	500	500	500	0.0%
GASOLINE, DIESEL OIL & GREASE	265	21,833	34,028	62,934	35,000	50,000	50,000	42.9%
HEAT & FUEL	270	1,297	1,307	1,375	1,400	2,200	2,200	57.1%
IDENTIFICATION SUPPLIES	275	0	425	0	0	0	0	0.0%
JANITORIAL SUPP & SERV	280	71	140	0	500	0	0	-100.0%
LIGHT & POWER	295	2,428	1,959	1,937	2,500	2,800	2,800	12.0%
MAINT. OF MACHINERY & EQUIP	305	3,411	5,942	6,202	3,000	4,500	4,500	50.0%
MAINT. OF BUILDING & GROUNDS	315	446	0	111	0	0	0	0.0%
MAINT. OF OFFICE EQUIPMENT	325	0	835	452	1,000	750	750	-25.0%
MEDICAL SUPPLIES	335	2,148	1,869	3,596	3,000	3,000	3,000	0.0%
MISCELLANEOUS RENTAL	340	3,154	2,432	3,681	3,440	77,440	77,440	2151.2%
OFFICE SUPPLIES	345	1,301	1,066	1,010	1,000	1,500	1,500	50.0%
PROFESSIONAL FEES	350	377	1,277	245	750	750	750	0.0%
POSTAGE	365	184	202	208	300	400	400	33.3%
PHYSICAL EXAMS	380	9,610	15,086	1,598	1,900	1,600	1,600	-15.8%
SANITATION	400	0	0	515	850	850	850	0.0%
SMALL EQUIP. NONCAP	410	34,229	37,986	19,581	35,000	30,000	30,000	-14.3%
MEMBERSHIPS & SUBSCRIPTIONS	415	872	0	241	0	0	0	0.0%
TELEPHONE	420	3,707	5,767	5,460	4,700	6,800	6,800	44.7%
TRAVEL & TRANSPORTATION	425	79,906	247,954	271,950	155,000	125,000	125,000	-19.4%
VEHICLE MAINTENANCE	440	31,791	84,926	34,822	35,000	35,000	35,000	0.0%
WATER & SEWER	455	1,071	1,152	853	850	850	850	0.0%
DEPRECIATION EXPENSE	901	165,589	158,816	0	0	0	0	0.0%
TOTAL NON PERSONNEL EXPENDITURES		413,971	645,593	454,971	324,370	376,620	376,620	16.1%
CAPITAL OUTLAY								
CAPITAL OUTLAY-MACH. & EQUIP.	216	20,000	0	0	0	0	0	0.0%
TOTAL CAPITAL OUTLAY		20,000	0	0	0	0	0	0.0%
DEBT SERVICE								
CAPITAL LEASE PAYMENTS	221	132,970	0	138,397	0	0	0	0.0%
INTEREST EXPENSE	906	8,222	4,154	2,796	0	0	0	0.0%
TOTAL DEBT SERVICE		141,192	4,154	141,193	0	0	0	0.0%
TOTAL EXPENDITURES		2,397,862	3,219,376	3,500,676	2,974,524	3,065,943	3,065,943	3.1%
TRANSFERS IN/(OUT)								
TRANSFER IN FROM GENERAL FUND	2034150	401,302	257,273	260,669	322,416	367,997	367,997	14.1%
TRANSFER TO GENERAL FUND	2097422	0	0	0	0	0	0	0.0%
		401,302	257,273	260,669	322,416	367,997	367,997	14.1%
NET EFFECT ON UFA WILDLAND FUND BUDGET		-119,583	184,175	-192,100	-209,608	99,054	99,054	-147.3%
PROJECTED ENDING NET ASSETS						353,261	353,261	

EMERGENCY MANAGEMENT

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY23-24	BEGINNING
		ES 40	ES 40	ES 40	ES 40	ES 40	ES 40	FY23 to FY24
								BUDGET
PROJECTED BEGINNING FUND BALANCE						932,000	932,000	
REVENUE								
STATE GRANTS	4033100	0	75,000	0	0	0	0	0.0%
FEDERAL GRANTS	4033200	155,196	148,956	239,055	346,043	406,897	406,897	17.6%
FEDERAL GRANTS - CCTA	4033210	434,522	9,055	343,635	0	0	0	0.0%
CONTRIBUTION FROM SL COUNTY	4034100	1,203,964	1,753,011	94,008	0	0	0	0.0%
MISC INTERGOVERNMENTAL	4034200	0	5,792	1,158	0	9,322	9,322	100.0%
SALT LAKE COUNTY FEES	4034300	2,418,703	1,888,703	2,268,186	2,492,770	2,568,610	2,568,610	3.0%
INTEREST	4039105	27,629	3,653	6,903	3,000	40,000	40,000	1233.3%
SALE OF MATERIALS	4039160	0	0	16	0	0	0	0.0%
MISC REVENUE	4039510	28,179	6,135	23,475	0	3,000	3,000	100.0%
TOTAL REVENUE		4,268,193	3,890,305	2,976,436	2,841,813	3,027,829	3,027,829	6.5%
PERSONNEL EXPENDITURES								
SALARIES	100	960,842	1,297,325	803,267	1,082,227	1,154,880	1,154,880	6.7%
OVERTIME	120	724,311	984,917	151,758	129,125	113,975	113,975	-11.7%
OVERTIME - CADRE	125	0	0	5,181	15,000	5,000	5,000	-66.7%
STAND BY PAY	129	0	13,110	11,877	19,637	20,879	20,879	6.3%
OTHER BENEFITS	130	10,080	11,273	6,152	3,087	3,241	3,241	5.0%
MEDICAL/DENTAL/LIFE INSURANCE	132	117,011	173,149	88,027	115,132	104,221	104,221	-9.5%
RETIREMENT CONTRIBUTIONS	133	237,516	305,291	188,004	237,640	250,212	250,212	5.3%
PAYROLL TAX	134	52,984	68,972	43,349	62,037	59,611	59,611	-3.9%
WORKERS COMP	135	37,110	45,505	18,140	17,258	16,768	16,768	-2.8%
VEBA CONTRIBUTION	136	0	0	14,256	26,521	29,567	29,567	11.5%
UNIFORM ALLOWANCE	140	5,660	8,090	3,945	4,680	4,680	4,680	0.0%
VAC/SICK PAYOUTS	160	10,757	1,947	3,824	0	0	0	0.0%
SALARIES - CCTA	191	48,740	0	0	0	0	0	0.0%
OVERTIME - CCTA	192	23,579	688	0	0	0	0	0.0%
BENEFITS - CCTA	193	28,273	27	0	0	0	0	0.0%
TOTAL PERSONNEL EXPENDITURES		2,256,863	2,910,294	1,337,780	1,712,344	1,763,034	1,763,034	3.0%
NON PERSONNEL EXPENDITURES								
BOOKS & PUBLICATIONS	215	25	0	257	0	0	0	0.0%
CLOTHING PROVISIONS	219	5,104	1,513	2,709	10,000	3,000	3,000	-70.0%
COMMUNICATION EQUIP NONCAP	220	4,617	1,890	2,940	7,000	13,000	3,000	-57.1%
COMMUNITY OUTREACH	222	2,982	6,674	381	10,000	7,000	7,000	-30.0%
COMPUTER COMPONENTS	225	28,266	17,894	25,208	15,000	10,000	10,000	-33.3%
COMPUTER LINES	230	17,635	14,100	14,100	14,500	14,500	14,500	0.0%
COMPUTER SOFTWARE SUBSCRIPTIONS	234	0	0	0	104,300	170,625	170,625	63.6%
COMPUTER SOFTWARE-5000	235	8,225	154,677	100,241	0	0	0	0.0%
EDUCATION & TRAINING & CERT	250	8,120	3,456	2,124	10,000	10,100	10,100	1.0%
ECC ACTIVATION RELATED	251	375,046	74,309	1,824	10,000	0	0	-100.0%
FACILITIES MANAGEMENT	255	23,928	0	0	0	0	0	0.0%
FOOD PROVISIONS	260	13,525	11,642	9,422	10,000	10,000	10,000	0.0%
GASOLINE, DIESEL, OIL & GREASE	265	19,824	23,540	24,203	28,000	28,000	28,000	0.0%
GRANT EXPENDITURES	266	0	140,516	220,580	178,043	276,897	276,897	55.5%
GRANT EXPENDITURES - CCTA	268	468,666	0	202,869	0	0	0	0.0%
HEAT & FUEL	270	6,929	7,968	9,626	8,900	11,000	11,000	23.6%
IDENTIFICATION SUPPLIES	275	775	750	-357	2,500	1,500	1,500	-40.0%
JANITORIAL SUPP & SERV	280	23,445	23,565	24,949	30,000	32,100	32,100	7.0%
LIGHT & POWER	295	47,617	47,524	53,220	67,400	67,400	67,400	0.0%
MAINT. OF MACHINERY & EQUIP	305	5,650	20,826	27,864	31,000	36,790	36,790	18.7%
MAINT. OF BUILDING & GROUNDS	315	35,907	36,223	36,106	59,000	57,000	57,000	-3.4%
MAINT. OF OFFICE EQUIPMENT	325	8,655	3,276	2,705	7,000	5,000	5,000	-28.6%
MAINTENANCE OF SOFTWARE	330	107,331	11,082	6,538	8,900	9,900	9,900	11.2%
MISCELLANEOUS RENTAL	340	13,235	20,468	21,598	24,000	27,000	27,000	12.5%
OFFICE SUPPLIES	345	7,888	9,881	3,383	10,000	5,000	5,000	-50.0%
PROFESSIONAL FEES	350	90,877	208,483	12,555	318,826	246,000	43,000	-86.5%
POSTAGE	365	0	0	72	0	0	0	0.0%
PRINTING CHARGES	370	3,136	3,499	3,223	4,000	4,000	4,000	0.0%
SANITATION	400	588	518	675	1,500	1,500	1,500	0.0%
SMALL EQUIP. NONCAP	410	19,844	44,299	37,014	44,500	31,006	17,006	-61.8%
MEMBERSHIPS & SUBSCRIPTIONS	415	23,728	6,207	5,948	7,000	7,000	7,000	0.0%
TELEPHONE	420	6,024	5,179	4,916	12,000	5,000	5,000	-58.3%
TELEPHONE-CELLULAR	421	33,740	33,506	36,233	40,000	40,000	40,000	0.0%
TRAVEL & TRANSPORTATION	425	19,864	430	10,961	20,000	28,000	28,000	40.0%
VEHICLE MAINTENANCE	440	6,234	10,176	38,177	9,000	15,000	15,000	66.7%
WATER & SEWER	455	5,064	5,497	2,783	10,400	10,400	10,400	0.0%
TOTAL NON PERSONNEL EXPENDITURES		1,442,494	949,568	945,047	1,112,769	1,183,718	956,718	-14.0%
CAPITAL OUTLAY EXPENDITURES								
CAPITAL OUTLAY-MACH. & EQUIP.	216	525,343	8,926	41,966	103,000	257,000	0	-100.0%
COMPUTER SOFTWARE-5000	236	36,306	0	0	0	0	0	0.0%
TOTAL CAPITAL OUTLAY EXPENDITURES		561,649	8,926	41,966	103,000	257,000	0	-100.0%
TOTAL EXPENDITURES		4,261,006	3,868,788	2,324,793	2,928,113	3,203,752	2,719,752	-7.1%
OTHER FINANCING SOURCES/(USES)								
CONTRIB TO FIRE OPS	237	-145,000	-165,000	-180,726	-181,780	-181,854	-181,854	0.0%
TRANSFER TO VEHICLE REPLACEMENT FUND	4045100	-60,000	-103,385	0	-138,700	-47,000	-47,000	-66.1%
NET TRANSFERS IN/(OUT)		-205,000	-268,385	-180,726	-320,480	-228,854	-228,854	-28.6%
APPROPRIATION OF EM FUND BALANCE		-197,813	-246,868	470,917	-406,780	-404,777	79,223	-119.5%
PROJECTED ENDING FUND BALANCE						527,223	1,011,223	

FIRE CAPITAL REPLACEMENT

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY23-24	BEGINNING
		Fire Cap 55	Fire Cap 55	Fire Cap 55	Fire Cap 55	Fire Cap 55	Fire Cap 55	FY22 to FY23
								BUDGET
PROJECTED BEGINNING FUND BALANCE						3,160,600	3,160,600	
REVENUE								
SALE OF CAPITAL ASSETS	55-39-150	447,578	183,760	96,151	75,000	75,000	75,000	0.0%
SALE OF MATERIALS	55-39-200	1,600	0	0	0	0	0	0.0%
REIMBURSEMENTS	55-39-450	45,706	0	0	0	0	0	0.0%
INTEREST INCOME	55-31-820	74,413	13,021	12,033	10,000	25,000	25,000	150.0%
TOTAL REVENUE		569,297	196,781	108,184	85,000	100,000	100,000	17.6%
NONCAPITAL EXPENDITURES								
NONCAPITAL EXPENDITURES (FINANCED)	300	0	0	132,614	1,420,030	0	0	-100.0%
NONCAPITAL EXPENDITURES (CASH)	301	250,263	300,919	714,841	948,000	309,450	309,450	-67.4%
BANK FEES	352	0	0	0	0	0	0	0.0%
TOTAL NONCAPITAL EXPENDITURES		250,263	300,919	847,455	2,368,030	309,450	309,450	-86.9%
CAPITAL OUTLAY								
CAPITAL OUTLAY - LIGHT FLEET (FINANCED)	200	0	0	435,213	1,044,000	513,000	513,000	-50.9%
CAPITAL OUTLAY - LIGHT FLEET (CASH)	201	14,122	0	0	70,000	745,000	745,000	964.3%
CAPITAL OUTLAY - HEAVY FLEET (FINANCED)	210	0	0	7,442,706	5,656,000	0	0	-100.0%
CAPITAL OUTLAY - HEAVY FLEET (CASH)	211	8,372	0	0	0	0	0	0.0%
CAPITAL OUTLAY - COMMUNICATIONS EQUIPMENT (FINANCED)	220	0	0	16,860	484,450	0	0	-100.0%
CAPITAL OUTLAY - COMMUNICATIONS EQUIPMENT (CASH)	221	0	0	86,193	180,000	125,000	125,000	-30.6%
CAPITAL OUTLAY - COMPUTER EQUIPMENT (FINANCED)	230	-133	0	101,396	0	0	0	0.0%
CAPITAL OUTLAY - COMPUTER EQUIPMENT (CASH)	231	0	0	318,959	745,100	164,695	164,695	-77.9%
CAPITAL OUTLAY - MEDICAL EQUIPMENT (FINANCED)	240	0	0	221,450	775,000	500,000	500,000	-35.5%
CAPITAL OUTLAY - STATION EQUIPMENT (FINANCED)	250	0	0	290,013	272,000	0	0	-100.0%
CAPITAL OUTLAY - STATION EQUIPMENT (CASH)	251	58,134	87,358	6,995	0	84,000	84,000	100.0%
CAPITAL OUTLAY - BUILDINGS & IMPROVEMENTS (FINANCED)	260	-1,740	0	0	0	0	0	0.0%
CAPITAL OUTLAY - BUILDINGS & IMPROVEMENTS (CASH)	261	62,047	0	0	0	0	0	0.0%
TOTAL CAPITAL OUTLAY		140,802	87,358	8,919,785	9,226,550	2,131,695	2,131,695	-76.9%
DEBT SERVICE								
CAPITAL LEASE PAYMENTS (PRINCIPAL)	421	0	0	4,914,972	3,502,590	3,219,323	3,219,323	-8.1%
CAPITAL LEASE PAYMENTS (INTEREST)	477	0	0	139,874	144,727	388,200	388,200	168.2%
TOTAL DEBT SERVICE		0	0	5,054,846	3,647,317	3,607,523	3,607,523	-1.1%
TOTAL EXPENDITURES		391,065	388,277	14,822,086	15,241,897	6,048,668	6,048,668	-60.3%
OTHER FINANCING SOURCES/(USES)								
TRANSFER FROM GENERAL FUND	55-31-810	28,416	1,268,417	4,749,573	4,743,082	5,483,081	5,483,081	15.6%
PROCEEDS FROM ISSUANCE OF DEBT	55-31-830	0	0	10,808,525	9,151,480	0	0	-100.0%
NET TRANSFERS		28,416	1,268,417	15,558,098	13,894,562	5,483,081	5,483,081	-60.5%
NET EFFECT ON FIRE CAPITAL FUND BUDGET		206,648	1,076,921	844,196	-1,262,335	-465,587	-465,587	-63.1%
PROJECTED ENDING FUND BALANCE						2,695,013	2,695,013	

EMERGENCY MANAGEMENT CAPITAL REPLACEMENT

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY23-24	BEGINNING
		EM Cap 56	EM Cap 56	EM Cap 56	EM Cap 56	EM Cap 56	EM Cap 56	FY22 to FY23
								BUDGET
PROJECTED BEGINNING FUND BALANCE						137,000	137,000	
REVENUE								
SALE OF CAPITAL ASSETS	NEW	0	0	0	0	0	0	0.0%
TOTAL REVENUE		0	0	0	0	0	0	0.0%
NONCAPITAL EXPENDITURES								
NONCAPITAL EXPENDITURES (CASH)	301	0	0	0	0	6,000	6,000	100.0%
TOTAL NONCAPITAL EXPENDITURES		0	0	0	0	6,000	6,000	100.0%
CAPITAL OUTLAY								
CAPITAL OUTLAY - LIGHT FLEET	200	60,176	103,385	0	145,000	41,000	41,000	-71.7%
TOTAL CAPITAL OUTLAY		60,176	103,385	0	145,000	41,000	41,000	-71.7%
TRANSFERS IN/(OUT)								
TRANSFER FROM EMERGENCY MANAGEMENT FUND	56-31-810	60,000	103,385	0	138,700	47,000	47,000	-66.1%
TRANSFER FROM GENERAL FUND	56-31-820	0	16,685	0	0	0	0	0.0%
NET TRANSFERS		60,000	120,070	0	138,700	47,000	47,000	-66.1%
NET EFFECT ON EM CAPITAL FUND BUDGET		-176	16,685	0	-6,300	0	0	-100.0%
PROJECTED ENDING FUND BALANCE						137,000	137,000	

Fraud Risk Assessment

Continued

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

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

*Entity Name: UNIFIED FIRE AUTHORITY

*Completed for Fiscal Year Ending: 06/30/2023 *Completion Date: 05/16/2023

*CAO Name: DOMINIC BURCHETT *CFO Name: TONYHILL

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

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

* All of the individuals that perform general ledger entries may have access to receive cash or check payments of various types. UFA's mitigation controls are that all general ledger entries are reviewed and approved by the CFO, who does not receipt cash/checks; other individuals in Finance are also involved in the deposit, including coding, receipting, closing and transmitting the deposit to the bank. We do not have one person that performs all steps in the deposit process.

** Both individuals with access to adjust customer accounts are able to collect cash or check payments. UFA's mitigating controls are that adjustments/credit memos are reviewed by a separate individual at least monthly as well as having multiple individuals in Finance involved in the deposit, as mentioned above.

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.