



UNIFIED FIRE SERVICE AREA FINANCE COMMITTEE MEETING MINUTES

June 14, 2023

Meeting held both electronically via Zoom Webinar/UFA Headquarters

Committee Members Present:

Council Member Hull

Mayor Stevenson

Mayor Overson

Committee Members Absent:

Mayor Silvestrini

Council Member Bailey

Staff Present:

CFO Hill

Cyndee Young

District Administrator Anderson

Staff Absent:

Chief Burchett

AC Pilgrim

Guests:

AC Dern

AC Robinson

OC Russell

Aaron Whitehead

Calogero Ricotta

Kimberly Ruesch, Eagle Mtn.

Kylie Day

Lana Burningham

Courtney Samuel

DC Ayres

DC Widdison

Debbie Cigarroa

Erica Langenfass

Marcus Arbuckle, Auditor

Mayor Westmoreland

Shelli Fowlks

FM Larson

Kate Turnbaugh

Kelly Bird

Meeting called to order by Chair Hull at 12:06 p.m.

Public Comments

None

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

Minutes Approval

Mayor Overson moved to approve the minutes from the March 20, 2023 Finance Committee Meeting as submitted

Mayor Stevenson seconded the motion

All voted in favor, none opposed

Review/Approval of the 2022 Annual Financial Report and Audit – CFO Hill

- ◆ CFO Hill noted that the General Fund is structurally balanced for 2022 and UFSA was able to add monies into unassigned fund balance.
- ◆ CFO Hill reminded the Committee that the minimum reserve is 15%, there is now 27% fund balance.
- ◆ Included in the report, there is a new schedule due to receiving the Seismic Grant.
 - ◆ With this grant, a threshold was reached which requires auditing spending of these federal funds.
- ◆ Marcus Arbuckle from CPA Firm Keddington & Christensen provided an overview of the financial position of the UFSA.
 - ◆ The independent auditor report gave a clean/unmodified opinion.
 - ◆ As mentioned by CFO Hill, an audit to ensure the federal funds were spent appropriately was completed, and this too had no findings, all spending was proper and correct.
 - ◆ Internal controls were also audited related to the financial reporting process.
 - No opinion is given for this audit, but the controls were reviewed.
 - Recommendations would be provided if the auditor noticed if any changes were needed, but adequate controls are in place.
 - ◆ State compliance was reviewed.
 - All entities are required to have this testing done.
 - Budgetary compliance, fraud risk, board member requirements, open meeting requirements and more are reviewed.
 - There were no findings here as well.
- ◆ Mr. Arbuckle stated that there was no difficulty performing the audit and everything, as well as all backups were in order.

Mayor Stevenson moved to approve the 2022 Annual Financial Report and Audit as Submitted.

Mayor Overson seconded the motion.

All voted in favor, none opposed.

2024 Budget Calendar Discussion – CFO Hill

- ◆ In preparation for the 2024 budget process, the calendar was reviewed.
- ◆ The Finance Committee approved the calendar which will now go before the UFSA Board.
- ◆ Mayor Overson noted that elections may fall on the same date as the UFSA Board Meeting, November 21.
- ◆ DA Anderson mentioned that the state auditor is implementing some changes for taxing entities.
 - ◆ The ask is that entities have a page on their webpage that describes how taxes are used and if seeking an increase, explaining the need.
 - ◆ DA Anderson asked that all Committee Members review the page on the UFSA website that has been created.
 - ◆ [Click Here to View UFSA Website](#)
- ◆ DA Anderson also noted that with the property tax notices this year, there will be a link to the websites for each entities receiving tax monies.
- ◆ Chair Hull asked that the information be clear for residents, possibly just bullet points for easy reference.
- ◆ No further conversation.
- ◆ The calendar will now go before the UFSA Board for approval.

SLCo Canyon Contribution Update – DA Anderson

- ◆ DA Anderson informed the Committee that the contribution has been extended to 12/31/24.
- ◆ Brighton was not removed from the defined recreation area as of yet, but this may change.
- ◆ The mayors office and some SLCo council members feel that the obligation or ability to contribute is tied to the responsibility to unincorporated municipalities.
- ◆ Despite the fact that legislation was changed to allow for SLCo to continue contributions, SLCo views this differently.
- ◆ UFSA has been informed by the Mayor and council that if Brighton would contribute more and/or reduce boundaries, they would be comfortable continuing funding.
- ◆ SLCo is also considering pursuing legislation that would allow SLCo to access other funding that would also make sense to contribute.
- ◆ There is a huge push from SLCo for Brighton to contribute more and feel they should tap into revenue sources they have.
- ◆ DA Anderson is concerned with the stance of asking member cities to contribute more, currently all contribute equally.
- ◆ Also clarified is that the canyon contribution goes directly to UFA and is then distributed between all UFA members to reduce the member fees for all.
- ◆ DA Anderson noted that Chief Burchett has discussed using calculations based on how the services in the canyons are provided, but this needs further research.
- ◆ The final two options are less desirable:
 - ◆ If funding is lost, UFSA would need to absorb the costs throughout the service area.
 - ◆ Reduce services.
- ◆ DA Anderson stated that while the monies are sent to UFA, it effects UFSA most.
- ◆ CFO Hill stated that this will need to be discussed by both UFA and UFSA Boards.
 - ◆ UFSA is filling the gap in the shortfall not covered by canyon funding.
 - ◆ These decisions will affect everyone, that is why Chief Burchett routinely discusses the issue in UFA meetings as well.
- ◆ Council Member Hull asked as to the canyons on the westside of the valley.
 - ◆ CFO Hill explained that yes, other canyons have been discussed.
- ◆ DA Anderson asked that if there are any sticking points discussed by the municipalities, please let her know.

Closed Session

- ◆ None

Adjournment

Mayor Overson moved to adjourn the June 14, 2023 UFSA Finance Committee Meeting

Mayor Stevenson seconded the motion

All voted in favor, none opposed