UNIFIED FIRE SERVICE AREA
FINANCE COMMITTEE MEETING MINUTES
June 11, 2025
Meeting held both electronically via Zoom Webinar/UFA Headquarters

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Committee Members Present:
Mayor Overson
Council Member Butterfield
Mayor Silvestrini
Council Member Bailey
Mayor Gettel

Committee Members Absent:
Council Member Hull

Staff Present:
Chief Burchett
CFO Hill
Clerk Young
District Administrator Anderson

Staff Absent:
AC Russell

Guests:
AC Robinson
Amanda O'Driscoll
Ben Porter
Chris Stavros, UFSA Board
Courtney Samuel
Erica Langenfass
Kate Turnbaugh
Katherine Petersen
Ken Aldridge
Kiley Day
Marcus Arbuckle, Auditor
Nile Easton
Scott McNeil
Steve Quinn
Tyler Lintz

Call to Order
Meeting called to order by Chair Overson at 12:31 p.m.

Public Comments
None
Public comment was made available live and with a posted email address.

Review/Approval of the 2024 Annual Financial Audit & Report – CFO Hill
- CFO Hill reported on highlights from the report.
- The Management Discussion & Analysis allows for management to provide an overview of the financial statements.
- The Financial Statements Balance Sheet provides the position of the organization.
    - The unassigned fund balance of $10.1M becomes the beginning fund balance for 2025.
        - There is an anticipated reduction due to moving to 4-person crews and the new stations debt.
    - The reserve is 17.4%, which is over the board policy approved 15%.
- The property tax section provides the CRA projects approved by the Board.

- For budgetary comparison, revenue is $800,000 more than was budgeted for and expenditures are $969,000 under budget.
    - Revenues and expenditures are as expected.
- Marcus Arbuckle, Keddington & Christensen CPA.
    - Marcus Arbuckle provided a review of the responsibilities of the auditor.
    - UFSA was given a clean opinion on the basic financial statements.
    - The Governmental Auditing Standards requires review of the internal controls.
        - No opinion is given, but internal controls were reviewed.
        - While there is no payroll with UFSA, the internal controls are adequate.
        - The main concerns and review are to ensure that one person doesn’t have the ability to take a process from start to finish.
    - The final report on State Compliance provides a guide on what to review during the audit.
        - This year, budgetary compliance, fund balance, fraud risk, government fees, and cash management were reviewed.
        - There were no findings related to those areas.
            - Last year there was one small finding, but it has been corrected for this year.
    - Marcus Arbuckle stated that this does not happen often, but there are no findings, UFSA has a reliable system with sound accounting policies.
- Chair Overson stated that UFSA is a sound organization with sound employees. Mayor Gettel agreed and thanked staff for doing things the proper way.

Mayor Silvestrini moved to approve the 2024 Annual Financial Report and Audit as Submitted.
Mayor Gettel seconded the motion.
All voted in favor, none opposed.

<u>Closed Session</u>

- None

<u>Adjournment</u> – Chair Overson
Mayor Silvestrini moved to adjourn the June 11, 2025 UFSA Finance Committee Meeting.
Mayor Gettel seconded the motion.
All voted in favor, none opposed.