



## UNIFIED FIRE SERVICE AREA BOARD MINUTES

FEBRUARY 17, 2026, 8:30 AM (or immediately following the UFA Board Meeting)  
Electronically via Zoom Webinar/UFA Headquarters-3380 South 900 West SLC, UT 84119

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- Call to Order  
Quorum present  
Chair Harris called the meeting to order at 9:09 am.
  
- Public Comment  
None  
Public comment was available live and with a posted email address.
  
- Approval of Joint UFSA/LBA Minutes
  - a. January 20, 2026 UFSA LBA Joint Board Meeting Minutes  
Mayor Jackson made a motion to approve the minutes from the January 20, 2026, UFSA Board Meeting as submitted. Council Member Huish seconded the motion, and all voted in favor; none opposed.
  
- Quarterly Financial Report  
Chief Finance Officer, Tony Hill, presented the quarterly report for the Board to review. The report provided financial data through December 31, 2025. Representing the Board's first review of year-end financial performance for the fiscal year 2025. Although the fiscal year has ended, the closeout process is still underway. UFSA is preparing for the annual audit, and external auditors are scheduled to be on-site in March to conduct fieldwork. Following the audit, the finalized financial statements for FY2025 will be presented to the UFSA Finance Committee and then the full Board of Directors in June for final review and approval.

Board Members asked for clarification regarding the fund balance policies for UFA and UFSA. CFO Hill informed the Board that the UFSA Board previously adopted a policy requiring a 15% fund balance. UFSA maintains the 15% fund balance target to support and maintain the organization's bond rating. Current estimates indicate the organization is maintaining a balance slightly above the threshold, approximately 17-18%.

The UFA Board adopted a policy establishing a fund balance target of 8.5%.

Council Member Stewart made a motion to approve the quarterly report as submitted. Mayor Sudbury seconded the motion and all voted in favor; none opposed.

- District Administrator Report

District Administrator Rachel Anderson provided the Board with an update on the current Utah legislative session and discussed several bills that may impact taxing entities and special districts, including Unified Fire Service Area.

#### Tax Policy and Revenue Flexibility

Rachel first addressed legislation being discussed that could affect the flexibility of taxing entities when adjusting property tax revenue. She explained that one proposal under consideration could limit the ability of taxing entities to adjust revenues over time. She expressed concern that this type of restriction could significantly change how organizations manage their budgets.

Currently, many tax increases requested by public entities are not intended to fund expanded services or new programs but are instead used to maintain purchasing power in response to inflation. Unlike private-sector organizations, taxing entities in Utah do not receive automatic revenue increases to account for inflation, meaning that the purchasing power of tax revenues remains essentially static unless a formal tax increase is approved.

Rachel noted that if additional statutory limits were placed on revenue adjustments, organizations could be forced to consider tax increases more frequently—potentially every year—simply to maintain existing service levels. She expressed concern that this approach would reduce flexibility and could create operational challenges for public safety agencies that must manage rising personnel, equipment, and operational costs. She stated that she personally has concerns about the inflexibility of the proposed change, though the bill is still moving through the legislative process and its final form remains uncertain.

#### Other Tax-Related Legislation

Rachel also briefly referenced other tax-related bills currently under consideration during the legislative session. One bill would make changes to notice requirements associated with property tax processes. She indicated that, based on her current review, she was not particularly concerned about the impacts of those changes.

#### GO Bonds

Another piece of legislation being discussed involves general obligation (G.O.) bonds. The proposal would prohibit a public entity from pursuing certain alternative financing mechanisms if a G.O. bond measure fails. For example, if a general obligation bond proposal were rejected by voters, the bill could prevent the entity from pursuing other funding approaches such as certain sales tax revenue options. While this legislation could have implications for some municipalities and counties, Rachel explained that special districts such as UFSA do not have the authority to implement sales taxes, so the bill may not directly affect the organization. However, she noted that it could still influence how other local government entities approach financing decisions. She also

mentioned that Salt Lake County has expressed opposition to this proposed legislation and that other communities are still reviewing the bill and determining their positions.

#### New Growth Calculation

Rachel informed the Board that another bill proposes to revisit how “new growth” is calculated for taxing entities. New growth refers to the additional tax revenue generated from new construction and development, which allows taxing entities to receive incremental revenue increases without triggering the Truth in Taxation process. While she noted that she had not yet reviewed the full details of the legislation, preliminary information suggests that the proposal could reduce the amount of revenue taxing entities receive through new growth calculations. If adopted, this change could have a financial impact on organizations such as UFSA, as new growth is one of the few mechanisms available to increase revenues without formally raising tax rates.

#### Truth in Taxation Compliance

Rachel provided the Board with an update regarding recent developments related to the Truth in Taxation process. She explained that there has been increased scrutiny at both the state and county levels regarding compliance with Truth in Taxation requirements. UFSA operates on a calendar-year budget cycle, meaning that when the organization pursues a tax increase, the Truth in Taxation process typically occurs in the fall, leading up to the December budget meetings. However, many other public entities operate on fiscal year budgets that run from July through June. During the most recent cycle affecting those entities, there was a significant increase in the enforcement of compliance requirements. Rachel reported that approximately 60 percent of the entities that attempted to complete the Truth in Taxation process during that period were ultimately rejected due to non-compliance with certain procedural requirements. In many cases, the issues involved minor technical or procedural errors, but because the statutory requirements were not met precisely, the tax increases were denied. These denials occurred even though many of the entities had already completed significant portions of the process, including the mailing of required notices to all affected property owners. She noted that the Truth in Taxation process can be costly and administratively intensive, and the rejection of more than half of the participating entities created significant challenges for those organizations. Many entities attempted to appeal the decisions, but the appeals were largely unsuccessful. Rachel emphasized that these developments highlight the importance of strict adherence to all statutory requirements when conducting a Truth in Taxation process. She indicated that staff will continue to exercise careful attention to the process in future tax adjustments to ensure full compliance.

#### HB 429 – Special District Withdrawals

Rachel informed the Board about House Bill 429, which addresses withdrawals from certain special districts. The bill relates to the process and requirements governing whether cities or counties may withdraw from special districts, including those providing services such as fire protection. She noted that the bill remains under active discussion among stakeholders, and several revisions and negotiations are occurring as the legislation moves through the process. Because the bill could affect governance structures and district relationships, it has generated significant interest and differing opinions among stakeholders. Rachel acknowledged that individuals and jurisdictions represented in the room may have varying perspectives on the issue, and she emphasized that the

purpose of the update was simply to ensure the Board is aware of the bill and its potential implications.

**Legislative Session Status**

Rachel noted that the legislative session had several weeks remaining, and staff will continue monitoring developments closely. She indicated that updates will continue throughout the remainder of the session and that the Board will receive a summary of key outcomes once the legislative session concludes.

- Possible Closed Session

None

- Adjournment

Council Member Stewart moved to adjourn the January 20, 2026, UFSA Board Meeting. Mayor Sudbury seconded the motion, and all voted in favor; none opposed.

BOARD MEMBERS IN ATTENDANCE

Council Member Tyler Huish  
Mayor Cheri Jackson  
Mayor Scotty John  
SLCo Accessor Chris Stravros  
Mayor Roger Bourke  
Mayor Mick Sudbury

Council Member Catherine Harris  
Council Member Chystal Butterfield  
Mayor Kristie Overson  
Mayor Jared Gray  
Council Member Sheldon Stewart

BOARD MEMBERS ABSENT

Council Member Kathleen Bailey  
Mayor Dustin Gettel

STAFF IN ATTENDANCE

CFO Tony Hill  
District Manager Rachel Anderson  
Clerk Micayla Dinkel

ATTENDEES

AC Russell	AC Robinson	
AC Dern	DOC Easton	BC Fossum
Courtney Samuel	HRD Day	DC Greensides
OC Kay	FM Watkins	Union President Kiyoshi Young
FM Watkins	Captain Beckman	