



UNIFIED FIRE AUTHORITY BOARD FINANCE COMMITTEE MINUTES

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

1. Call to Order

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

2. Public Comment

No public comments were received.

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

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

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

Management Discussion & Analysis (MD&A)

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

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

General Fund (Balance Sheet Highlights):

Ending fund balance: \$16.4 million

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

Other Governmental Funds:

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

Wildland Fund (Proprietary Fund):

Total unrestricted net position: \$3.2 million

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

Fund balance is strategically used for periodic equipment replacement.

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

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

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

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

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

Audit Opinion

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

Internal Controls

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

State Compliance

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

Fraud Assessment

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

Single Audit (Federal Funds)

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

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

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

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

Key Highlights:

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

Context:

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

Clarifications:

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

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

5. Adjournment

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

BOARD MEMBERS IN ATTENDANCE

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

STAFF IN ATTENDANCE

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

ATTENDEES

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