



**UNIFIED FIRE AUTHORITY BOARD
FINANCE COMMITTEE MEETING MINUTES**

Thursday, October 29, 2020 at 9:00 a.m.

Committee Members Present:

Council Member Stewart
Council Member Perry
Mayor Hale
Mayor Sondak

Mayor Dahle
Mayor Silvestrini
Mayor Peterson

Committee Members Absent:

Staff:

Chief Petersen
CFO Hill
Cyndee Young
CLO Roberts
AC Pilgrim

Guests:

AC Higgs
AC Burchett
Arriann Woolf
BC Anderton
Calogero Ricotta
Council Member Bailey

Council Member Bowen
Division Chief Robinson
Kamarie DeVoogd
Kate Turnbaugh
Lana Burningham
Mayor Westmoreland

Nile Easton
Nyla Benedict
OC Dern
Phyl Warnock, Auditor
Ryan Love

Meeting called to order by Chair Stewart at 9:00 a.m.

Public Comments

None

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

Minutes Approval

Mayor Silvestrini moved to approve the minutes from the May 7, 2020 Finance Committee Meeting as submitted

Council Member Perry seconded the motion

Roll call vote taken

Dahle	-
Hale	Y
Perry	Y
Peterson	Y
Silvestrini	Y
Sondak	Y
Stewart	Y

Review/Approve of Fiscal Year 19/20 Financial Audit – CFO Hill

- ◆ Phyl Warnock, Auditor reviewed the audit findings
 - ◆ At the request of UFA, the lead auditor was replaced as a recommended best practice
 - Council Member Stewart thanked Marcus Arbuckle, Auditor, for his work on past audits
 - ◆ Auditor Warnock stated all Internal Controls (cash receipts, disbursements, payroll, financial closing and reporting processes, etc.), State of Utah compliance, budgetary compliance, open meetings requirements, etc. resulted in no findings
- ◆ Mayor Sondak inquired as to why the WL Fund was an Enterprise Fund
 - ◆ This was done at the request of the past Finance Committee and Board Members
 - ◆ Chief Petersen stated that wildland revenue used to be theirs to spend however they chose
 - This did not allow for proper accounting of expenditures; Senior UFA Leadership was able to purchase anything they wanted if they had the money
 - Today, they operate with a budget that is approved by the Board of Directors
 - If wildland revenue exceeds expectations, the funds are carried forward for the next year
 - If revenue is less than projected, there is the ability to dip into fund balance to carry to the next year
 - The UFA contributes to this program based on the wildland problem here

Mayor Peterson moved to approve the FY 19/20 Financial Audit

Mayor Hale seconded the motion

Roll call vote taken

Dahle	Y
Hale	Y
Perry	Y
Peterson	Y
Silvestrini	Y
Sondak	Y
Stewart	Y

- ◆ Fund Balance Discussion
 - ◆ CFO Hill addressed the Unassigned Fund Balance increase of approximately \$2M
 - ◆ There were three main drivers attributing to the increase
 - Ambulance revenue increased \$1.3M more than budgeted
 - Under-expend in Salaries/Benefits \$2.2M
 - Non-Personnel expenditures \$1.4M
 - ◆ This is the result of Chief Petersen’s directive to Divisions to place non-essential purchases on hold due to COVID
 - ◆ Chief wanted a cash reserve if problems were to have arisen
 - ◆ Chief Petersen follows the Board Policy to budget for an 8.5% ending fund balance and count the typical under-expend as revenue in the next fiscal year
 - Funds in excess of typical under-expend are transferred to the Capital Fund
 - ◆ Chief Petersen also discussed the possibility of applying the Ambulance Revenue increase to the mid-year Market Wage increase that the Board requested be considered this year
 - He explained his desire to continue to watch the ambulance revenue trending for the coming month and possibly utilize the revenue as the funding mechanism for the market adjustments rather than a Member Fee increase
 - ◆ Mayor Dahle stated that there should be no increase in fund balance without a reason and using an operational revenue increase for the mid-year Market Increase like the Chief described would be good use of these funds
 - ◆ Mayor Sondak asked if this ambulance revenue accounts for the increased costs as well
 - Chief Petersen stated that these costs have only increased by supplies, not by staffing
 - Tracking within the expenditure lines continues

- The trending revenue does look positive and shows that UFA resources are meeting the needs
- Chief wants to continue tracking the revenue increase until the December Board Meeting to make sure the trend continues
- ♦ Mayor Sondak also asked as to the decision by SLCo for the recreation monies
 - Chief Petersen advised the Committee that the 5% stress test the County discussed for FY21 was not applied to the canyons and SLCo has expressed the desire to return to full funding in the coming years

Review proposed Exhibit A to the UFA/UFSA Interlocal Agreement for Services for Calendar Year 2021 – CFO Hill

- ♦ CFO Hill reviewed the work completed on behalf of UFSA by UFA employees
- ♦ Much of the increase in time is attributed to the work beginning on the station construction projects
- ♦ A reduction in time for Chief Petersen took place
 - ♦ Recent work with Riverton and Herriman’s departure from UFSA presented the realization that as the Fire Chief, it didn’t make sense for UFSA to pay for work that he would do for all members
- ♦ The updated Exhibit A results in a \$31,000 increase in revenue for UFA

Mayor Sondak moved to approve Exhibit A to the UFA/UFSA Interlocal Agreement for Services for Calendar Year 2021

Mayor Peterson seconded the motion

Roll call vote taken

Dahle	Y
Hale	Y
Perry	Y
Peterson	Y
Silvestrini	Y
Sondak	Y
Stewart	Y

Closed Session

- ♦ None

Mayor Silvestrini moved to adjourn the October 29, 2020 Finance Committee Meeting

Mayor Dahle seconded the motion

All voted in favor, none opposed