Unified Fire Service Area

TO: UFSA Finance Committee (Board of Trustees)
FROM: Tony Hill, CFO
SUBJECT: 2027 Tentative Budget Message
DATE: October 5, 2026

I am pleased to present the Unified Fire Service Area (UFSA) 2027 Tentative Budget for your review and consideration. The Tentative Budget will be approved by the Board at the November board meeting and following a public hearing, final adoption of the 2027 budget will take place at the December board meeting. Staff have prepared the budget in accordance with Fiscal Procedures for Local Districts (UCA 17B-6). This budget includes Eagle Mountain City remaining a member of UFSA in 2027.

2027 General Fund Budget Highlights

Below are some of the highlights of the 2027 budget development:

- Property Taxes
  - 2.0% new growth estimate
  - No proposed tax increase

- UFA member fee increase
  - 5.5% placeholder increase for July through December
  - $62,670,438 total estimate for 2027

2027 UFSA Member Fee		
	2026	2027
January	4,797,489	5,082,761
February	4,797,489	5,082,761
March	4,797,489	5,082,761
April	4,797,489	5,082,761
May	4,797,489	5,082,761
June	4,797,489	5,082,761
July	5,082,761	5,362,312
August	5,082,761	5,362,312
September	5,082,761	5,362,312
October	5,082,761	5,362,312
November	5,082,761	5,362,312
December	5,082,761	5,362,312
Total	59,281,499	62,670,438

- Bond Payments
    - $2,595,375 – Series 2016 Bond
    - $2,376,125 – Series 2021 Bond

- Sandy contract (85% of property tax collected to Sandy, 15% stay with UFSA)
    - $1,271,552 in 2025
    - $1,414,159 in 2026
    - $1,367,000 in 2027 budget

- Building maintenance at fire stations (more detail in packet)
    - $862,033 in 2027 budget

- UFA Administration Fee (more detail in packet)
    - $403,014 in 2025
    - $399,784 in 2026
    - $347,165 in 2027

2027 General Fund Expenditures

Below, UFSA's 2027 general fund budget is divided into its major categories ($78,947,378 total budget):

- UFA Member Fee $62,670,438 (79.39%)
- Fixed or Contract Costs $14,051,773 (17.80%)
    - Debt Service $4,971,500
    - Tax Payments to RDA/CDA $7,600,000
    - Sandy Contract $1,367,000
    - Herriman/Riverton $101,773
    - Outside Auditor $11,500
- Tax Revenue Anticipation Note (TRAN) Costs $791,700 (1.00%)
- Building Maintenance $862,033 (1.09%)
- Administrative costs $571,434 (0.72%)
    - UFA admin fee for finance/facilities/clerk, administrator, legal, UASD membership

Fund Balance Impact

The chart below shows the ending fund balance position through 2030. Using current assumptions, the ending balance of each year is above the board adopted minimum fund balance reserve.

UNIFIED FIRE SERVICE AREA	ENDING FUND BALANCE	MIMINMUM FUND BALANCE RESERVE %
2025 ACTUAL	$16,495,581	22.0%
2026 ESTIMATE	$20,672,120	26.4%
2027 PROJECTION	$22,125,542	27.7%
2028 PROJECTION	$22,160,169	27.1%
2029 PROJECTION	$19,897,593	23.7%
2030 PROJECTION	$15,213,702	17.7%

UNIFIED FIRE SERVICE AREA
TENTATIVE BUDGET
For the Year Ended December 31, 2027

	GENERAL FUND			CAPITAL PROJECTS FUND (LOCAL BLDG AUTHORITY)			DEBT SERVICE FUND (LOCAL BLDG AUTHORITY)		
	PRIOR YR 2025	CURRENT YR ESTIMATE	BUDGET 2027	PRIOR YR 2025	CURRENT YR ESTIMATE	BUDGET 2027	PRIOR YR 2025	CURRENT YR ESTIMATE	BUDGET 2027
REVENUES									
Taxes: Property	63,318,452	65,098,180	66,400,144						
Taxes: Property - Pass Thru	5,798,042	7,100,000	7,600,000						
Taxes: Property - Increment Remit	123,776	154,983	154,983						
Taxes: Delinquent	1,026,957	1,045,250	1,045,250						
Taxes: Judgement Levy	689								
Fee-in-Lieu of Taxes	2,726,487	2,720,000	2,720,000						
Impact Fees	696,966	800,000	700,000						
Interest Income	579,097	700,000	600,000	502	47,000	0	11,939		
Miscellaneous	6,451	9,000	9,000						
Intergovernmental Revenue	775,118	775,029	776,686						
Other Financing Sources:									
Lease Revenue							4,971,634	4,988,375	4,971,500
TOTAL REVENUES	75,052,035	78,402,442	80,006,063	502	47,000	0	4,983,573	4,988,375	4,971,500
EXPENSES									
Administrative & Overhead:									
Supplies	2,696	2,000	2,000						
Memberships (UASD)	16,913	17,335	17,769						
Outside Auditor	11,500	11,500	11,500						
*UFA Admin Fee	403,014	399,784	347,165						
Bank Fees	11,032	11,200	12,000						
*Professional Fees	79,086	149,000	149,000						
Maintenance to Buildings & Land	24,868	110,000	0						
Note/Bond Issuance Costs	23,500	33,500	33,500						
Impact Fee Refunds	431	10,000	10,000						
*Capital Maintenance	248,760	793,443	862,033						
Capital Lease	4,971,634	4,988,375	4,971,500						
Principle Payment on Long-Term Debt							3,225,000	3,375,000	3,500,000
Interest Expense	895,752	791,700	791,700		46,086		1,759,250	1,613,375	1,471,500
Sandy Contract	1,271,552	1,414,159	1,367,000						
Tax Payments to RDA/CDA/CRA	5,798,042	7,100,000	7,600,000						
Fund Balance Payments to Herriman/Riverton	101,773	101,773	101,773						
UFA Contract Fees	54,987,628	59,281,499	62,670,438						
Other Financing Uses:									
Contribution to Fund Balance					914				
TOTAL EXPENSES	68,848,182	75,215,268	78,947,378	0	47,000	0	4,984,250	4,988,375	4,971,500

*Additional Documentation

Professional Fees

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Legal Services/Administrator	55,780	66,423	110,000	110,000
Newspaper Ads	900	0	1,500	1,500
Website Restoration/Hosting/Maintenance	84	1,113	500	500
Truth in Taxation - Postcard Mailings	15,098	0	0	0
Trust Management, Continuing Disclosure, Impact Fee	7,000	7,000	27,000	27,000
Other	2,010	4,550	10,000	10,000
	80,871	79,086	149,000	149,000

Exhibit A for Calendar Year 2027

Position	Jan-26 % of Time Worked	Jan-26 Salary & Benefits	Jan-27 % of Time Worked	Jan-27 Salary & Benefits	Responsibilities
Logistics Facilities Manager	80%	$131,143	70%	$117,204	Specifications/RFP/Bids/Management/ for capital improvement projects; compiling operational and maintenance documents; works through any warranty items on newer projects. Seismic evaluations and retrofit assessments. Station architectural design, rendering, and construction.
Logistics Facilities Specialist	5%	$5,418	5%	$5,642	Assists Facilities Manager when needed; provides information for Capital Improvement needs; Meets with contractors.
Logistics Facilities Specialist	2%	$1,614	2%	$1,666	Assists Facilities Manager when needed; provides information for Capital Improvement needs; Meets with contractors.
Logistics Purchasing Coordinator	2%	$2,237	2%	$2,290	Assists with the processing of MR's and invoices for capital projects.
Logistics Data Coordinator	1%	$1,037	1%	$1,090	Researches information for Logistics as requested.
Logistics Division Chief	20%	$37,418	10%	$19,400	Develops, manages, and administers capital improvements budgets; Provides overall direction and management to UFSA facility management. Leads and guides discussions for future fire station designs. Researches optional uses and associated fees of portions of fire stations, such as office space leasing. Co-coordinates seismic evaluations and seismic upgrades projects. Provides project-specific content for use in presentations to the UFSA Board of Directors and communities/members, in preparation for station construction.
Support Services Assistant Chief	10%	$25,764	5%	$13,148	Researches property descriptions/locations for fire station rebuilds and new construction. Captures and records the details of properties for fire station constructions. Leads and guides discussions for future fire station design and construction. Researches optional uses and associated fees of portions of fire stations, such as office space leasing. Co-coordinates seismic evaluations and seismic upgrades projects. Provides project-specific content for use in presentations to the UFSA Board of Directors and communities/members, for bonding and bond elections. Meets with individual board members to discuss property and fire station construction issues and strategies.
Finance Purchasing Agent/Contracts	25%	$37,723	25%	$39,695	RFP/RFQ/Purchasing processing. Contract coordination and tracking.
Finance Senior Accountant	11%	$16,300	11%	$16,771	Cash receipting, online payment reporting, impact fee reporting, external audit, capital assets, state transparency
Finance AP/AR Manager	2%	$3,030	2%	$3,114	AP/AR oversight, cash receipting review/close
Finance Sr. Accounting Specialist	7%	$7,189	5%	$5,742	UFSA Desktop Deposits, AR, AP entry & review
Finance Assistant Finance Director	7%	$15,568	5%	$11,449	External audit, financial statements, accounting oversight, online payment admin, bank reconcilations
CFO	15%	$44,308	15%	$45,543	Financial Management, Treasurer
UFSA Clerk	10%	$12,342	10%	$12,149	Time needed to fully meet the responsibilities of the Clerk
Records Manager	1%	$918	1%	$972	Managing UFSA record requests. Retention schedule and archives
ECC Receptionist	3%	$2,157	3%	$2,303	Impact fee collection/receipts, phone calls
Director of Communications	1%	$2,236	1%	$2,383	Community Outreach
Community Outreach Specialist	1%	$1,236	1%	$1,323	Community Outreach/Construction Projects/Website Maintenance
		$347,638		$301,883	
Overhead Charge	15%	$52,146	15%	$45,282	Office Space, IT, supplies, etc.
TOTAL		$399,784		$347,165	
	Logs	205,697	Logs	169,385	
	Fin	142,736	Fin	140,660	
	Admin	47,358	Admin	32,858	
	IO	3,993	IO	4,262	
		399,784		347,165	

UFSA Maintenance Projects 2027

10/5/26

Station	Project	Notes	Cost	Running Total
		Maintenance Projects		
All	Heating/AC/Hot Water/Appliances	Replace as needed	$40,000	$40,000
107	Apparatus Bay Doors and Operators	Replace original doors and operators	$80,000	$120,000
107	Concrete Apron Replacement	Repair front apron, some asphalt, and courtyard	$100,000	$220,000
107	Bedroom HVAC	HVAC for two newly added bedrooms	$18,000	$238,000
107	Window Replacement	Replace original inoperable windows	$30,000	$268,000
109	Kitchen Remodel	Kitchen remodel	$120,000	$388,000
111	Traffic Signal	Install traffic control signal outside of station	$150,000	$538,000
112	Sewer Line	Replace sewer line and repair driveway	$44,000	$582,000
115	Generator	Replace generator, installed in 2001	$35,000	$617,000
118	Bathroom Remodel	Replace showers, flooring, countertops, and paint	$75,000	$692,000
118	Paint Exterior Steel Doors, Beams, and Columns	Structural columns and beams, sand blast and paint	$7,500	$699,500
118	Window Replacement	Replace original inoperable windows	$40,000	$739,500
119	Paint Exterior, Repair Siding, Window Replacement	Paint siding and replace original inoperable windows	$55,000	$794,500
All	8.5% Contingency		$67,533	**$862,033**
		Future Year Projects (Sorted by Station)		
101	Siding Replacement and Paint		$100,000	$962,033
106	Siding Replacement and Paint		$100,000	$1,062,033
107	Landscape		$120,000	$1,182,033
108	Crack Fill and Seal Coat Driveway		$80,000	$1,262,033
111	Crack Fill and Seal Coat Right-Away		$35,000	$423,000
112	Kitchen Remodel		$70,000	$493,000
123	Siding Replacement and Paint		$100,000	$593,000
252	Furnace and Condenser		$30,000	$623,000

UNIFIED FIRE SERVICE AREA	Actual		Estimate		Budget		Projection		Projection		Projection
LONG RANGE PLAN	2025	%	2026	%	2027	%	2028	%	2029	%	2030
BEGINNING FUND BALANCE	10,149,282	62.53%	16,495,581	25.32%	20,672,120	7.03%	22,125,542	0.16%	22,160,169	-10.21%	19,897,593
PRINCIPAL PAYMENTS RECEIVED FROM RELATED PARTY	142,446	594.55%	989,365								
TRANSFER TO/FROM CAPITAL PROJECTS FUND											
UNRESTRICTED FUND BALANCE:	10,291,728	69.89%	17,484,946	18.23%	20,672,120	7.03%	22,125,542	0.16%	22,160,169	-10.21%	19,897,593
PROPERTY TAXES	63,318,452	2.81%	65,098,180	2.00%	66,400,144	2.00%	67,728,146	2.00%	69,082,709	2.00%	70,464,364
PROPERTY TAXES - PASS THRU	5,798,042	22.46%	7,100,000	7.04%	7,600,000	7.00%	8,132,000	7.00%	8,701,240	7.00%	9,310,326
PROPERTY TAXES - INCREMENT REMIT	123,776	25.21%	154,983	0.00%	154,983	0.00%	154,983	0.00%	154,983	0.00%	154,983
PROPERTY TAXES - DELINQUENT	1,026,957	1.78%	1,045,250	0.00%	1,045,250	0.00%	1,045,250	0.00%	1,045,250	0.00%	1,045,250
JUDGEMENT LEVY	689	-100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
FEE-IN-LIEU	2,726,487	-0.24%	2,720,000	0.00%	2,720,000	0.00%	2,720,000	0.00%	2,720,000	0.00%	2,720,000
IMPACT FEES	696,966	14.78%	800,000	-12.50%	700,000	0.00%	700,000	0.00%	700,000	0.00%	700,000
INTEREST INCOME	579,097	20.88%	700,000	-14.29%	600,000	0.00%	600,000	0.00%	600,000	0.00%	600,000
MISCELLANEOUS REVENUE	6,451	39.51%	9,000	0.00%	9,000	0.00%	9,000	0.00%	9,000	0.00%	9,000
INTERGOVERNMENTAL REVENUE	775,118	-0.01%	775,029	0.21%	776,686	-0.44%	773,298	0.49%	777,086	-0.58%	772,594
CURRENT REVENUE:	75,052,035	4.46%	78,402,442	2.05%	80,006,062	2.32%	81,862,677	2.35%	83,790,268	2.37%	85,776,517
UFA CONTRACT FEES	54,987,628	7.81%	59,281,499	5.72%	62,670,438	5.50%	66,117,312	5.50%	69,753,764	5.50%	73,590,221
SANDY CONTRACT	1,271,552	11.22%	1,414,159	-3.33%	1,367,000	-50.00%	683,500	0.00%	683,500	0.00%	683,500
TAX PAYMENTS TO RDA/CDA	5,798,042	22.46%	7,100,000	7.04%	7,600,000	7.00%	8,132,000	7.00%	8,701,240	7.00%	9,310,326
ADMINISTRATIVE/OPERATIONS	548,173	15.72%	634,319	-8.10%	582,934	0.00%	582,934	0.00%	582,934	0.00%	582,934
FUND BALANCE DISTRIBUTION TO HERRIMAN/RIVERTON	101,773	0.00%	101,773	0.00%	101,773	0.00%	101,773	0.00%	101,773	0.00%	101,773
DEBT SERVICE PAYMENT (2016 BOND)	2,584,748	0.19%	2,589,750	0.22%	2,595,375	-0.44%	2,583,875	0.45%	2,595,500	-0.59%	2,580,250
DEBT SERVICE PAYMENT (2021 BOND)	2,386,886	0.49%	2,398,625	-0.94%	2,376,125	-0.03%	2,375,500	0.84%	2,395,500	-0.39%	2,386,125
BUILDING MAINTENANCE	273,628	230.17%	903,443	-4.58%	862,033	1.00%	870,653	1.00%	879,360	1.00%	888,153
INTEREST EXPENSE	895,752	-11.62%	791,700	0.00%	791,700	0.00%	791,700	0.00%	791,700	0.00%	791,700
TOTAL BUDGET:	68,848,182	9.25%	75,215,268	4.96%	78,947,377	4.17%	82,239,247	5.16%	86,485,271	5.12%	90,914,983
RESERVE (MINIMUM) 15% OF CURRENT REVENUE	11,257,805		11,760,366		12,000,909		12,279,402		12,568,540		12,866,478
ENDING SURPLUS (PROBLEM):	5,237,776		8,911,754		9,729,896		9,469,571		6,896,626		1,892,649
TOTAL BUDGETED FUND BALANCE:	16,495,581		20,672,120		21,730,805		21,748,973		19,465,167		14,759,127
PROJECTED UNDER EXPEND/OVER REVENUE	0		0	0.50%	394,737	0.50%	411,196	0.50%	432,426	0.50%	454,575
PROJECTED UNASSIGNED FUND BALANCE	16,495,581		20,672,120		22,125,542		22,160,169		19,897,593		15,213,702
	22.0%		26.4%		27.7%		27.1%		23.7%		17.7%