

**UNIFIED FIRE SERVICE AREA
ADOPTED BUDGET
For the Year Ended December 31, 2026**

	GENERAL FUND			CAPITAL PROJECTS FUND (LOCAL BLDG AUTHORITY)			DEBT SERVICE FUND (LOCAL BLDG AUTHORITY)		
	PRIOR YR 2024	CURRENT YR ESTIMATE	BUDGET 2026	PRIOR YR 2024	CURRENT YR ESTIMATE	BUDGET 2026	PRIOR YR 2024	CURRENT YR ESTIMATE	BUDGET 2026
REVENUES									
Taxes: Property	50,710,589	62,449,769	63,698,764						
Taxes: Property - Pass Thru	4,936,545	6,000,000	6,600,000						
Taxes: Property - Increment Remit	82,560	123,776	123,776						
Taxes: Delinquent	826,152	895,250	895,250						
Taxes: Judgement Levy	1,954								
Fee-in-Lieu of Taxes	2,386,560	2,400,000	2,400,000						
Impact Fees	1,559,287	1,500,000	1,350,000						
Interest Income	693,179	700,000	700,000	227,305	150,000	100,000		15,144	
Miscellaneous	6,117	9,264	9,000						
Grant Revenue	129,681								
Intergovernmental Revenue	774,676	775,119	775,029						
<i>Other Financing Sources:</i>									
Transfer In from Capital Projects Fund		531							
Lease Revenue							4,958,023	4,984,250	4,988,375
Use of Fund Balance									
TOTAL REVENUES	62,107,831	74,853,178	76,551,819	227,305	150,000	100,000	4,973,167	4,984,250	4,988,375
EXPENSES									
Administrative & Overhead:									
Supplies	0	2,000	2,000						
Memberships (UASD)	16,500	17,000	17,335						
Outside Auditor	11,500	15,000	11,500						
*UFA Admin Fee	438,414	403,014	399,784						
Bank Fees	10,932	11,200	11,200						
*Professional Fees	80,871	129,000	149,000						
Maintenance to Buildings & Land	21,098		110,000						
Note/Bond Issuance Costs	20,000	25,000	25,000						
Impact Fee Refunds	5,000	10,000	10,000						
Capital Outlay:									
Station 112 Land									
Construction Costs - Station 102				82,578					
Construction Costs - Station 125									
Construction Costs - Station 251				58,908					
Construction Costs - Station 253				61,208					
*Capital Maintenance	191,523	558,233	693,443						
Capital Maintenance - Seismic Retrofits	172,909								
Capital Lease	4,958,023	4,984,250	4,988,375						
Principle Payment on Long-Term Debt							3,075,000	3,225,000	3,375,000
Interest Expense	984,092	895,753	895,753				1,898,375	1,759,250	1,613,375
Sandy Contract	1,094,073	1,314,712	1,414,159						
Tax Payments to RDA/CDA/CRA	4,936,545	6,000,000	6,600,000						
Fund Balance Payments to Herriman/Riverton	101,773	101,773	101,773						
UFA Contract Fees	49,867,671	54,987,628	59,681,355						
<i>Other Financing Uses:</i>									
Transfer Out to General Fund				531					
Contribution to Fund Balance		5,398,615	1,441,142		150,000	100,000			
TOTAL EXPENSES	62,910,923	74,853,178	76,551,819	203,225	150,000	100,000	4,973,375	4,984,250	4,988,375

*Additional Documentation

75,110,677



UNIFIED FIRE SERVICE AREA

TO: UFSA Finance Committee (Board of Trustees)
FROM: Tony Hill, CFO
SUBJECT: 2026 Tentative Budget Message
DATE: September 30, 2025

I am pleased to present the Unified Fire Service Area (UFSA) 2026 Tentative Budget for your review and consideration. The Tentative Budget will be approved by the Board at the November meeting and following a public hearing, final adoption of the 2026 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).

2026 General Fund Budget Highlights

Below are some of the highlights of the 2026 budget development:

- Property Taxes
 - 2.0% new growth estimate
 - No proposed tax increase
- UFA member fee increase
 - Fully captures the cost for stations 253 and 107
 - 5.5% placeholder increase for July through December
 - \$59,681,355 total estimate for 2026

2026 UFSA Member Fee		
	2025	2026
January	4,265,172	4,797,489
February	4,353,348	4,797,489
March	4,353,348	4,797,489
April	4,353,348	4,797,489
May	4,353,348	4,797,489
June	4,524,129	4,797,489
July	4,797,489	5,149,403
August	4,797,489	5,149,403
September	4,797,489	5,149,403
October	4,797,489	5,149,403
November	4,797,489	5,149,403
December	4,797,489	5,149,403
Total	54,987,628	59,681,355

- Bond Payments
 - \$2,589,750 – Series 2016 Bond
 - \$2,398,625 – Series 2021 Bond
- Sandy contract (85% of property tax collected to Sandy, 15% stay with UFSA)
 - \$1,094,073 in 2024
 - \$1,314,712 in 2025
 - \$1,414,159 in 2026 budget
- Building maintenance at fire stations (more detail in packet)
 - \$803,443 in 2026 budget
- UFA Administration Fee (more detail in packet)
 - \$438,414 in 2024
 - \$403,014 in 2025
 - \$399,784 in 2026

2026 General Fund Expenditures

Below, UFSA's 2026 general fund budget is divided into its major categories (\$75,110,677 total budget):

• UFA Member Fee	\$59,681,355 (79.46%)
• Fixed or Contract Costs	\$13,115,807 (17.46%)
○ Debt Service	\$4,988,375
○ Tax Payments to RDA/CDA	\$6,600,000
○ Sandy Contract	\$1,414,159
○ Herriman/Riverton	\$101,773
○ Outside Auditor	\$11,500
• Tax Revenue Anticipation Note (TRAN) Costs	\$920,753 (1.23%)
• Building Maintenance	\$803,443 (1.07%)
• Administrative costs	\$589,319 (0.78%)
○ UFA admin fee for finance/facilities/clerk, administrator, legal, UASD membership	

Fund Balance Impact

The chart below shows the ending fund balance position through 2028. 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	MINIMUM FUND BALANCE RESERVE %
2024 ACTUAL	\$10,149,282	16.3%
2025 BUDGET	\$15,919,543	21.3%
2026 BUDGET	\$17,756,800	23.2%
2027 PROJECTION	\$17,835,133	22.7%
2028 PROJECTION	\$15,749,961	19.6%

**UNIFIED FIRE SERVICE AREA
TENTATIVE BUDGET
For the Year Ended December 31, 2026**

	GENERAL FUND			CAPITAL PROJECTS FUND (LOCAL BLDG AUTHORITY)			DEBT SERVICE FUND (LOCAL BLDG AUTHORITY)		
	PRIOR YR 2024	CURRENT YR ESTIMATE	BUDGET 2026	PRIOR YR 2024	CURRENT YR ESTIMATE	BUDGET 2026	PRIOR YR 2024	CURRENT YR ESTIMATE	BUDGET 2026
REVENUES									
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Fee-in-Lieu of Taxes	2,386,560	2,400,000	2,400,000						
Impact Fees	1,559,287	1,500,000	1,350,000						
Interest Income	693,179	700,000	700,000	227,305	150,000	100,000		15,144	
Miscellaneous	6,117	9,264	9,000						
Grant Revenue	129,681								
Intergovernmental Revenue	774,676	775,119	775,029						
<i>Other Financing Sources:</i>									
Transfer In from Capital Projects Fund		531							
Lease Revenue							4,958,023	4,984,250	4,988,375
Use of Fund Balance									
TOTAL REVENUES	62,107,831	74,853,178	76,551,819	227,305	150,000	100,000	4,973,167	4,984,250	4,988,375
EXPENSES									
Administrative & Overhead:									
Supplies	0	2,000	2,000						
Memberships (UASD)	16,500	17,000	17,335						
Outside Auditor	11,500	15,000	11,500						
*UFA Admin Fee	438,414	403,014	399,784						
Bank Fees	10,932	11,200	11,200						
*Professional Fees	80,871	129,000	149,000						
Maintenance to Buildings & Land	21,098		110,000						
Note/Bond Issuance Costs	20,000	25,000	25,000						
Impact Fee Refunds	5,000	10,000	10,000						
Capital Outlay:									
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UFA Contract Fees	49,867,671	54,987,628	59,681,355						
<i>Other Financing Uses:</i>									
Transfer Out to General Fund				531					
Contribution to Fund Balance		5,398,615	1,441,142		150,000	100,000			
TOTAL EXPENSES	62,910,923	74,853,178	76,551,819	203,225	150,000	100,000	4,973,375	4,984,250	4,988,375

*Additional Documentation

Professional Fees

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Road Easement - Station 111	2,440	0	0	0
Legal Services/Administrator	96,435	55,780	110,000	110,000
Newspaper Ads	3,600	900	1,500	1,500
Website Restoration/Hosting/Maintenance	66	84	500	500
Truth in Taxation - Postcard Mailings	12,674	15,098	0	0
Trust Management, Continuing Disclosure, Impact Fee	7,000	7,000	7,000	27,000
Other	60,545	2,010	10,000	10,000
	182,759	80,871	129,000	149,000

Exhibit A for Calendar Year 2026

<u>Position</u>	Jan-25		Jan-26		<u>Responsibilities</u>
	<u>% of Time Worked</u>	<u>Salary & Benefits</u>	<u>% of Time Worked</u>	<u>Salary & Benefits</u>	
Logistics Facilities Manager	80%	\$127,274	80%	\$131,142	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%	\$5,092	5%	\$5,418	Assists Facilities Manager when needed; provides information for Capital Improvement needs; Meets with contractors.
Logistics Facilities Specialist	2%	\$1,605	2%	\$1,614	Assists Facilities Manager when needed; provides information for Capital Improvement needs; Meets with contractors.
Logistics Purchasing Coordinator	2%	\$2,154	2%	\$2,237	Assists with the processing of MR's and invoices for capital projects.
Logistics Data Coordinator	1%	\$980	1%	\$1,037	Researches information for Logistics as requested.
Logistics Division Chief	20%	\$36,558	20%	\$37,418	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%	\$26,326	10%	\$25,764	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	30%	\$42,821	25%	\$37,722	RFP/RFQ/Purchasing processing. Contract coordination and tracking.
Finance Senior Accountant	11.5%	\$16,152	11%	\$16,299	Cash receipting, online payment reporting, impact fee reporting, external audit, capital assets, state transparency
Finance AP/AR Manager	1.5%	\$2,269	2%	\$3,030	AP/AR oversight, cash receipting review/close
Finance Sr. Accounting Specialist	12%	\$11,591	7%	\$7,189	UFSA Desktop Deposits, AR, AP entry & review
Finance Assistant Finance Director	7.5%	\$16,143	7%	\$15,568	External audit, financial statements, accounting oversight, online payment admin, bank reconciliations
CFO	15%	\$42,878	15%	\$44,308	Financial Management, Treasurer
UFSA Clerk	10%	\$12,433	10%	\$12,342	Time needed to fully meet the responsibilities of the Clerk
Records Manager	1%	\$841	1%	\$918	Managing UFSA record requests. Retention schedule and archives
ECC Receptionist	3%	\$2,020	3%	\$2,157	Impact fee collection/receipts, phone calls
Director of Communications	1%	\$2,151	1%	\$2,236	Community Outreach
Community Outreach Specialist	1%	\$1,159	1%	\$1,236	Community Outreach/Construction Projects/Website Maintenance
		\$350,447		\$347,638	
Overhead Charge	15%	<u>\$52,567</u>	15%	<u>\$52,146</u>	Office Space, IT, supplies, etc.
TOTAL		\$403,014		\$399,784	
	Logs	199,712	Logs	205,697	
	Fin	151,632	Fin	142,736	
	Admin	47,863	Admin	47,359	
	IO	3,807	IO	3,993	
		403,014		399,784	

UFSA Maintenance Projects 2026

9/30/25

Station	Project	Notes	Cost	Running Total
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Maintenance Projects

All	Heating/AC/Hot Water/Appliances	Replace as needed	\$40,000	\$40,000
119	Landscape	Create xeriscape landscaping (rollover from 2025)	\$124,000	\$164,000
107	Bathroom Remodel	Remodel single shower bathroom to add additional showers and update	\$225,000	\$389,000
107	Air Mations	Install Air mations in apparatus bay for health and safety of crew members	\$55,000	\$444,000
107	Roof Replacement	Roof is falling apart and needs replaced	\$60,000	\$504,000
108	Propane Tank Replacement	Replace four 1,000 gallon tanks with a single 7,000 to 10,000 gallon tank	\$40,000	\$544,000
126	Carpet Replacement	Replace original carpet, installed in 2000	\$75,000	\$619,000
106	Carpet Replacement	Replace original carpet, installed in 2010	\$35,000	\$654,000
252	Vinyl Fence	Install vinyl fence around patio and generator	\$6,500	\$660,500
118	Roof Replacement	Original Shingles from 1999 are degrading and starting to fall apart	\$80,000	\$740,500
All	8.5% Contingency		\$62,943	\$803,443

Future Year Projects (Sorted by Station)

101	Siding Repair and Paint		\$60,000	\$863,443
106	Siding Repair and Paint		\$60,000	\$923,443
107	Garage Door Repairs		\$50,000	\$973,443
107	Landscape		\$100,000	\$1,073,443
109	Kitchen Remodel		\$100,000	\$1,173,443
111	Traffic Signal		\$20,000	\$1,193,443
118	Bathroom Remodel		\$150,000	\$1,343,443
118	Window Replacement		\$30,000	\$1,373,443
119	Window Replacement		\$35,000	\$1,408,443
119	Siding Repair and Paint		\$60,000	\$1,468,443
123	Siding Repair and Paint		\$60,000	\$1,528,443
126	Sanitary Sewer Line to Road		\$150,000	\$1,678,443
126	Bathroom Remodel		\$55,000	\$1,733,443

UNIFIED FIRE SERVICE AREA		Actual	Budget		Budget		Projection		Projection	
LONG RANGE PLAN		2024	%	2025	%	2026	%	2027	%	2028
BEGINNING FUND BALANCE	10,815,505	-6.16%	10,149,282	56.85%	15,919,543	11.54%	17,756,800	0.44%	17,835,133	
PRINCIPAL PAYMENTS RECEIVED FROM RELATED PARTY	136,870	4.07%	142,446	4.07%	148,249	4.07%	154,289	4.07%	160,575	
TRANSFER TO/FROM CAPITAL PROJECTS FUND	531									
UNRESTRICTED FUND BALANCE:	10,952,906	-6.04%	10,291,728	56.12%	16,067,792	11.47%	17,911,089	0.47%	17,995,708	
PROPERTY TAXES	50,710,589	23.15%	62,449,769	2.00%	63,698,764	2.00%	64,972,740	2.00%	66,272,194	
PROPERTY TAXES - PASS THRU	4,936,545	21.54%	6,000,000	10.00%	6,600,000	10.00%	7,260,000	10.00%	7,986,000	
PROPERTY TAXES - INCREMENT REMIT	82,560	49.92%	123,776	0.00%	123,776	0.00%	123,776	0.00%	123,776	
PROPERTY TAXES - DELINQUENT	826,152	8.36%	895,250	0.00%	895,250	0.00%	895,250	0.00%	895,250	
JUDGEMENT LEVY	1,954	-100.00%	0	0.00%	0	0.00%	0	0.00%	0	
FEES-IN-LIEU	2,386,560	0.56%	2,400,000	0.00%	2,400,000	0.00%	2,400,000	0.00%	2,400,000	
IMPACT FEES	1,559,287	-3.80%	1,500,000	-10.00%	1,350,000	0.00%	1,350,000	0.00%	1,350,000	
INTEREST INCOME	693,179	0.98%	700,000	0.00%	700,000	0.00%	700,000	0.00%	700,000	
MISCELLANEOUS REVENUE	6,117	51.45%	9,264	-2.85%	9,000	0.00%	9,000	0.00%	9,000	
GRANT REVENUE	129,681	-100.00%	0	-100.00%	0	0.00%	0	0.00%	0	
INTERGOVERNMENTAL REVENUE	774,676	0.06%	775,119	-0.01%	775,029	0.21%	776,687	-0.44%	773,298	
CURRENT REVENUE:	62,107,300	20.52%	74,853,178	2.27%	76,551,819	2.53%	78,487,452	2.58%	80,509,519	
UFA CONTRACT FEES	49,867,671	10.27%	54,987,628	8.54%	59,681,355	5.50%	62,963,830	5.50%	66,426,840	
SANDY CONTRACT	1,094,073	20.17%	1,314,712	7.56%	1,414,159	2.00%	1,442,442	2.00%	1,471,291	
TAX PAYMENTS TO RDA/CDA	4,936,545	21.54%	6,000,000	10.00%	6,600,000	10.00%	7,260,000	10.00%	7,986,000	
ADMINISTRATIVE/OPERATIONS	583,218	4.97%	612,214	2.22%	625,819	0.00%	625,819	0.00%	625,819	
FUND BALANCE DISTRIBUTION TO HERRIMAN/RIVERTON	101,773	0.00%	101,773	0.00%	101,773	0.00%	101,773	0.00%	101,773	
DEBT SERVICE PAYMENT (2016 BOND)	2,581,783	0.37%	2,591,250	-0.06%	2,589,750	0.22%	2,595,375	-0.44%	2,583,875	
DEBT SERVICE PAYMENT (2021 BOND)	2,376,241	0.71%	2,393,000	0.24%	2,398,625	-0.94%	2,376,125	-0.03%	2,375,500	
BUILDING MAINTENANCE	212,621	162.55%	558,233	43.93%	803,443	-30.00%	562,410	0.00%	562,410	
CAPITAL MAINTENANCE - SEISMIC RETROFIT	172,909	-100.00%	0					0.00%	0.00%	
INTEREST EXPENSE	984,092	-8.98%	895,753	0.00%	895,753	0.00%	895,753	0.00%	895,753	
TOTAL BUDGET:	62,910,923	10.40%	69,454,563	8.14%	75,110,677	4.94%	78,823,527	5.34%	83,029,261	
RESERVE (MINIMUM) 15% OF CURRENT REVENUE	9,316,095		11,227,977		11,482,773		11,773,118		12,076,428	
ENDING SURPLUS (PROBLEM):	833,187		4,462,367		6,026,162		5,801,897		3,399,537	
TOTAL BUDGETED FUND BALANCE:	10,149,282		15,690,343		17,508,935		17,575,015		15,475,965	
PROJECTED UNDER EXPEND/OVER REVENUE	0	0.33%	229,200	0.33%	247,865	0.33%	260,118	0.33%	273,997	
PROJECTED UNASSIGNED FUND BALANCE	10,149,282		15,919,543		17,756,800		17,835,133		15,749,961	
		16.3%		21.3%		23.2%		22.7%		19.6%