

**San Miguel Consolidated Fire Protection District
Special Finance Committee Meeting
Wednesday, September 6, 2023, at 10:00 am**

Draft Minutes

(Final minutes will be posted after approval by Finance Committee)

Chair Raddatz called the meeting to order at 10:01 am

Members Present: Directors Nelson, Raddatz (Chair), and Robles

Members Absent: None

Staff Present: Fire Chief Brainard, Division Chiefs Lawler and Quinlan, Administrative Officer/Finance Officer Harris, Deputy Fire Marshal Newman, and Executive Assistant/Board Clerk Rians

APPROVAL OF AGENDA

By Committee consensus, the agenda was approved.

The Agenda for the Special Finance Committee Meeting of September 6, 2023, was posted at District Headquarters on Friday, September 1, at 10 a.m.

PUBLIC COMMENT – None

CONSENT AGENDA ITEMS

Upon a motion by Director Robles, second by Director Nelson, and vote (unanimously in favor), the Consent Agenda was approved.

1. Approval of Minutes: Finance Committee Meeting July 26, 2023

ACTION AGENDA ITEMS

2. Fiscal Year 2023/2024 Final Budget Review – The Finance Committee will review the Draft Final Budget and make recommendations before adopting the Final Budget with the full Board of Directors.

AO/FO Harris shared that property tax information from the last fiscal year is included in the final budget. Comparison information is included in Quarterly Financial Updates. There was a decrease in miscellaneous revenue as we received the final payment on cell towers. Per the request of the Finance Committee, the financial emergency plan, UAL, pension payment, pension bond, and pension restructuring are all broken out. AO/FO Harris requested clarification from the Finance Committee if they would like the percentages based on last year's final budget compared to this year's – the Committee agreed that is what they want to see.

Chair Raddatz expressed his appreciation for the clear final and actuals listed for FY 22/23. He requested a single page showing revenue breakdowns for the past 4 fiscal years. The Committee agreed this information would be helpful, and the direction to AO/FO Harris is to bring back revenue over expenditures for the past 4 fiscal years.

Director Nelson discussed budgeting for overtime, and AO/FO Harris clarified that overtime expenses due to strike team deployments show under the overtime costs, but California Government Accounting Law requires those reimbursement funds to be counted as revenue for the District (into the general fund).

There was also discussion around budget variances that are explained by the budget being finalized in September, with Labor negotiations and agreements effective mid-fiscal year.

Chair Raddatz and Director Robles discussed Community Outreach efforts and resources. There was also discussion regarding certain programs (Reserves, Explorers, etc.) and whether or not they had adequate funds allocated. Staff clarified that every person who is the lead on a committee or program is allowed to request budgetary changes while preparing the preliminary budget.

AO/FO Harris brought attention to Health Insurance costs, and Division Chief Lawler discussed a potential new position request. Chief Brainard highlighted that FAIRA costs have decreased, legal counsel costs have increased, we have fewer I.T. costs now with Heartland, and there will be a request coming forward for a Community Outreach Consultant.

INFORMATIONAL AGENDA ITEMS

3. The Finance Committee Outline/Deadlines Review document was distributed to the Committee members.
4. Association of San Miguel Chief Officers Communications – None
5. Association of San Miguel Firefighters Communications
Captain Hays asked about property tax valuations, which will be provided by the Negotiations Committee once reviewed.
6. Finance Committee Next Meeting Expectations.
Chair Raddatz stated the importance of identifying recurring revenue sources.
7. Committee Member Comments – None
8. Action Plan Recap
AO/FO Harris to provide for presentation of Final Budget to BOD:
 - create an additional page with the Final Budget for the Board of Directors showing total revenues and total expenditures for the past 4 fiscal years.
 - Overtime variance report with justifications.
 - Community Outreach budget increase from \$7,000 to \$10,000.

The next Finance Committee meeting will be determined at a later date.

Chair Raddatz adjourned the meeting at 11:39 am

Prepared and Submitted by:
Shayna Rians, Board Clerk