

Those persons wishing to speak on any item, whether or not it is included on the agenda, are requested to fill out and submit to the Clerk of the Board a "Request to Speak" form. Thank you.

It is the intention of the Chino Valley Independent Fire District to comply with the Americans with Disabilities Act (ADA) in all respects. If, as an attendee or a participant at this meeting, you will need special assistance beyond what is normally provided, the Chino Valley Independent Fire District will attempt to accommodate you in every reasonable manner. Please contact the Administration Office (909) 902-5260 at least forty-eight (48) hours prior to the meeting to inform us of your particular needs and to determine if accommodation is feasible. Please advise us at that time if you will need accommodations to attend or participate in meetings on a regular basis.

Any public record, relating to an open session agenda item, that is distributed within 72 hours prior to the meeting is available for public inspection at the District's Administrative Headquarters, 14011 City Center Drive, Chino Hills, CA 91709.

CHINO VALLEY INDEPENDENT FIRE DISTRICT
Special Meeting - Standing Committee Meeting
Finance Committee

Administrative Headquarters
14011 City Center Drive
Chino Hills, CA 91709

Monday, August 26, 2024

8:00 a.m. - Open Session

AGENDA

ROLL CALL

FLAG SALUTE

INVOCATION

Chaplain Marco Miranda

PUBLIC COMMUNICATIONS

This is the time and place for the general public to address the Committee about subjects that do not appear elsewhere on the agenda. The public may address items on the agenda at the time addressed by the Committee.

Due to Board policy and Brown Act requirements, action may not be taken on any issue on the agenda. When you address the Committee, please state your name and address (optional) prior to making your remarks. Please limit your comments to 3 minutes.

MINUTES

1. Minutes - March 25, 2024 - Meeting

OLD BUSINESS - None

NEW BUSINESS

2. RESOLUTION NO. 2024-15 OF THE BOARD OF DIRECTORS OF THE CHINO VALLEY INDEPENDENT FIRE DISTRICT APPROVING THE ADDITION OF FISCAL YEAR 2023-24 ITEMS NOT COMPLETED AS OF JUNE 30, 2024 TO THE FISCAL YEAR 2024-25 AMENDED BUDGET AS BUDGET AMENDMENT NO. 1

Purpose is to review Resolution No. 2024-15 adding Fiscal Year 2023-24 items not completed as of June 30, 2024 to the Fiscal Year 2024-25 Amended Budget as Budget Amendment No. 1.

ADJOURNMENT

I, Angela Robles, Clerk of the Board, on behalf of the Board of Directors, do hereby certify that a copy of this agenda has been posted by 6:00 p.m., on Friday, August 23, 2024.

Angela Robles

Angela Robles, Clerk of the Board

CHINO VALLEY INDEPENDENT FIRE DISTRICT

NO STAFF REPORT

Minutes - March 25, 2024 - Meeting

ATTACHMENTS:

Minutes - March 25, 2024 - Meeting

CHINO VALLEY INDEPENDENT FIRE DISTRICT
Special Meeting - Standing Committee Meeting
Finance Committee

Administrative Headquarters
14011 City Center Drive
Chino Hills, CA 91709

Monday, March 25, 2024
8:00 a.m. Committee Meeting

MINUTES

CALLED TO ORDER

President Luth called to order the meeting at 8:00 a.m. He explained the process for members of the public to participate in the meeting and provide public comment.

ROLL CALL

President Harvey Luth
Vice President Sarah Ramos-Evinger
Fire Chief Dave Williams
Finance Director Mark Shaker
Clerk of the Board Angela Robles
Accountant Dawn Burns

FLAG SALUTE

Board President Luth led the flag salute.

INVOCATION

Adam Houde, Fire District Chaplain led the invocation.

CHANGES TO THE AGENDA

Clerk of the Board Robles stated there were no changes to the agenda.

PUBLIC COMMUNICATIONS

None.

MINUTES

1. Minutes – February 26, 2024 Meeting

The Committee agreed to file the minutes, as presented.

OLD BUSINESS

None.

NEW BUSINESS

2. RESOLUTION 2024-04 ALLOCATING SURPLUS FUNDS TO REDUCE PENSION LIABILITIES THROUGH BUDGET AMENDMENT NUMBER 2 FOR FISCAL YEAR 2023-24

Purpose is to review and discuss Resolution No. 2024-04 for the proposed allocation of FY23 budget surplus funds toward reduction of pension liabilities as Budget Adjustment Number 2.

Report by: Finance Director Mark Shaker

Recommendation: It is recommended that the Finance Committee review and discuss Resolution No. 2024-04 for the proposed allocation of FY23 budget surplus funds toward reduction of pension liabilities as Budget Adjustment Number 2 and provide direction to staff.

Finance Director Shaker stated in FY17 the District adopted the Chino Valley Fire District 115 Retirement Trust, which specified that 1/3rd of annual excess revenues, or budget surplus, shall be allocated toward the accelerated reduction of pension liabilities.

Finance Director Shaker reported the District's FY22 ACFR reported annual excess revenues in the General Fund of \$4,811,320. In accordance with the surplus policy, 1/3rd of the calculation would generate \$1,399,474 in additional pension funding.

Finance Committee discussed the proposed allocation of the surplus funds and payment options for the pension liabilities.

There was no request from the public to speak on this item.

The Finance Committee agreed to place this item on New Business for consideration of approval by the Board of Directors at the next regular meeting.

3. RESOLUTION NO. 2024-05 APPROVING MID-YEAR BUDGET ADJUSTMENTS AS BUDGET AMENDMENT NUMBER 3 FOR FISCAL YEAR 2023-24

Purpose is to review and discuss Resolution No. 2024-05, approving mid-year budget adjustments as Budget Amendment Number 3 for FY24.

Report by: Finance Director Mark Shaker

Recommendation: It is recommended that the Finance Committee review and discuss the proposed Resolution No. 2024-05 approving Budget Amendment Number 3 for FY24 and provide direction to staff.

Finance Director Shaker stated April 1st marks the beginning of the 4th quarter of the current fiscal year which creates an opportunity to adjust the budget to reflect actual projected financial results.

Finance Director Shaker explained how Resolution No. 2024-05 authorized Budget Amendment Number 3.

Finance Director Shaker listed the significant proposed budget adjustments as:

- Higher than budgeted mutual aid revenue recoveries and coverage costs associated with out-of-area reimbursable incident responses
- Increase to our Workers comp insurance
- Positive adjustment to interest revenues due to favorable market conditions
- Increased investment activity
- Additional revenues due to reimbursements from CONFIRE JPA for CVFD Staff assignments

Finance Director Shaker summarized the table displayed in the agenda packet on page 13.

Finance Committee discussed the details regarding the adjustment descriptions on the revenues and expenditures table in the agenda packet.

There was no request from the public to speak on this item.

The Finance Committee agreed to place this item on New Business for consideration of approval by the Board of Directors at the next regular meeting.

ADJOURNMENT

The meeting was adjourned at 8:28 a.m.

**CHINO VALLEY INDEPENDENT FIRE DISTRICT
STAFF REPORT**

DATE: AUGUST 26, 2024

TO: FINANCE COMMITTEE

FROM: DAVE WILLIAMS, FIRE CHIEF

SUBJECT: RESOLUTION NO. 2024-15 OF THE BOARD OF DIRECTORS OF THE CHINO VALLEY INDEPENDENT FIRE DISTRICT APPROVING THE ADDITION OF FISCAL YEAR 2023-24 ITEMS NOT COMPLETED AS OF JUNE 30, 2024 TO THE FISCAL YEAR 2024-25 AMENDED BUDGET AS BUDGET AMENDMENT NO. 1

PURPOSE:

Purpose is to review Resolution No. 2024-15 adding Fiscal Year 2023-24 items not completed as of June 30, 2024 to the Fiscal Year 2024-25 Amended Budget as Budget Amendment No. 1.

DISCUSSION:

As of June 30, 2024, certain expenditures approved in the 2023-24 budget remain ongoing and have not been completed. The table below summarizes the proposed carryover items from the 2023-24 budget which are expected to be completed during the 2024-25 fiscal year. In an effort to more effectively account for and avoid having to re-budget, these items will be added to the Fiscal Year 2024-25 Amended Budget as Budget Amendment No. 1 per Resolution No. 2024-15.

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
100 60 62 000 8840	Motorola radios - 6	\$48,209.00
100 60 62 000 8850	BC unit – radios/lights & sirens/camper shell	61,346.00
	FY2024-25 BUDGET AMENDMENT NO. 1	\$109,555.00

RECOMMENDATION:

It is recommended that the Finance Committee review Resolution No. 2024-15, adding Fiscal Year 2023-24 carryover budget items totaling \$109,555 to the Fiscal Year 2024-25 Amended Budget as Budget Amendment No. 1.

ATTACHMENTS:

Resolution 2024-15 Budget Amendment 1

RESOLUTION NO. 2024-15

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CHINO VALLEY INDEPENDENT FIRE DISTRICT APPROVING THE ADDITION OF FISCAL YEAR 2023-24 EXPENDITURE ITEMS NOT COMPLETED AS OF JUNE 30, 2024 TO THE FISCAL YEAR 2024-25 AMENDED BUDGET AS BUDGET AMENDMENT NO.1

WHEREAS, certain expenditure items totaling \$109,555.00 were previously approved and encumbered by the Board of Directors in Fiscal Year 2023-24 and remain open as of June 30, 2024; and

WHEREAS, these expenditure items are anticipated to be completed in Fiscal Year 2024-25; and

WHEREAS, the Chino Valley Independent Fire District has determined that there are sufficient monies on hand to adequately fund these expenditure items in Fiscal Year 2024-25; and

NOW, THEREFORE, BE IT RESOLVED: by the Board of Directors of the Chino Valley Independent Fire District as follows:

SECTION 1. Budget Amendment No. 1 in the amount of \$109,555.00 is hereby adopted in the Amended Budget for Fiscal Year 2024-25 to reflect the aforementioned expenditure items anticipated to be completed in Fiscal Year 2024-25.

SECTION 2. A schedule of said expenditure items is hereby attached to this resolution.

REVIEWED, APPROVED AND ADOPTED at a Special Board Meeting held on the 25th day of September 2024, by the following vote, to wit:

AYES: BOARD MEMBERS:
NOES: BOARD MEMBERS:
ABSENT: BOARD MEMBERS:
ABSTAIN: BOARD MEMBERS:

HARVEY LUTH, PRESIDENT

ATTEST:

ANGELA ROBLES, CLERK OF THE BOARD

RESOLUTION NO. 2024-15
FY2024-25 BUDGET AMENDMENT #1
SCHEDULE OF EXPENDITURE ITEMS FOR BUDGET CARRYOVER

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
100 60 62 000 8840	Motorola radios - 6	\$48,209.00
100 60 62 000 8850	BC unit – radios/lights & sirens/camper shell	61,346.00
	FY2024-25 BUDGET AMENDMENT NO. 1	\$109,555.00