

Meridian Rural Fire Protection District

33 E. Broadway, Suite 210 - Meridian, Idaho 83642

Meeting Minutes – May 13, 2024

Call to Order:

The Meridian Rural Fire Protection District Annual Budget meeting for May 13, 2024, was called to order at 4:06 p.m. by Commissioner Shannon. Roll call was taken.

Roll Call:

Attendees: Commissioner Marv Ward (late arrived 4:19pm), Commissioner Derrick Shannon, Commissioner Randy Howell, MFD Chief Kris Blume (via Video), MRFPD Legal Counsel John O. Fitzgerald, Meridian City Council Representative Anne Little-Roberts, John Russell (Zwygart John & Associates), Deputy Chief Charlie Butterfield, Bill Nary (Meridian City Attorney), Braidy Ross (MFD Admin), Todd Lavoy (City of Meridian Finance).

Approval of Agenda:

Motion was made and seconded to approve the meeting agenda. Agenda approved. Commissioner Shannon made motion and Commissioner Howell seconded. Motion approved.

Approval of the Minutes for the March 11, 2024 MRFPD Monthly Meeting:

Motion was made and seconded to approve the meeting agenda. Agenda approved. Commissioner Howell made motion and Commissioner Shannon seconded. Motion approved.

Review of **MRFPD Annual Audit Report** presented by John Russell of Zwygart, John, and Associates.

- John Russell distributed copies of the annual audit report and highlighted the following items:
 - Page 3. Actual independent auditors report. Statement and opinion, and standards. Clean audit completed.

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Meeting Minutes – May 13, 2024

- Page 4 highlights professional judgement.
- Page 5 Balance Sheet full accrual basis listing capital assets.
- Page 9 Income statement with revenue and expenditures. Ending fund balance is \$5.5M. 34 months of projected expenditure use on hand.
- Page 14 Notes to Financial statement. Note 1 explains terminology. Note 2 explains unhand cash and investments of MRFPD finances. Compared statements and actual balance. Entire balance US Bank balance covered by FDIC. Page 15 LGIP investment pool (run by Idaho State Treasurer) and balance earning 5% interest. Not insured but conservatively by the state. Possible to lose value but still a solid place to place money.
- Page 17 Note 6 recognizes cost sharing agreement with the city of Meridian.
- Page 19 Budget to actual comparison schedule. Favorable variance. Expenditures under budget was favorable.
- Page 22 Internal controls reviewed and no issues noted. Good policy and procedures in place by MRFPD.
- Motion to approve annual audits presented by John Russell of Zwygart, John and Associates made by Commissioner Shannon. Role Call vote. Commissioner Shannon Yes, Commissioner Howell Yes. Motion carried.

MOU and JPA Agreement discussion between MRFPD and City of Meridian.

- John Fitzgerald presented overview of Section 7 of the JPA relating to the preparation of the annual MRFPD Budget.

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Meeting Minutes – May 13, 2024

- Relative to the planning process of the budget there has been recent breakdown in communication. Meridian Fire Chief is the administrator under the agreement to provide planning forecasting of the budget.
- The MRFPD will shrink over time and has funds that could be used to address capital needs of Meridian City Fire Department.
- Commissioner Randy Howell addressed the challenge of communication when preparing the MRFPD annual budget. How is the partnership between the MRFPD and City of Meridian defined.
- Bill Nary, Meridian City Attorney, reviewed contract of the JPA and confirmed section 7 is intact, historically the administrative function was paid by the District to the City, but is no longer provided by the city. This is not an administrative function, but is what is intended by the JPA and its partnership with the City. The Meridian City Fire Chief is the Administrator and conduit of information to and from the MRFPD. Data must come from the Meridian Fire Chief. The process of creating the budget is the function of the MRFPD.
- The JPA section 7.2 details how the A,B,C budget items that needs to be flowing to MRFPD in order that a complete and timely budget can be developed. John Fitzgerald provided context as the reason why the JPA is put in place to covering the flow of information.
- Meridian Fire Chief Kris Blume highlighted that previous staffing covered the information flow. Chief Blume recognizes he needs to provide the information and input to the MRFPD in order to prepare the budget according to the JPA.
- All of the administrative functions (98% or more) that previous city employee (Judy) provided is now being covered by the MRFPD. What was (is) missed is the budget line item information needed by the MRFPD to prepare a the annual budget. This must be administered by the Meridian Fire Chief.

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- City of Meridian CFO, Todd Lavoy, provided contact that preliminary budget could be provided now as now confirmed city budget has been approved nor passed city council.

Treasurer's Report- Provided by Commissioner Howell:

- Approve and pay bills as follows:
 - Check #5520, City of Meridian, \$148,120.67 March 2024 A,B,C Budgets, Invoice #3044
 - Check #5521, John O. Fitzgerald, \$1,964.02 Legal Services, Invoice #2024-05
 - Check #5522, Kathleen Roma & Associates PLLC, Accounting Services, Invoice #75324
 - Total of \$150,207.19 checks paid out this month
 - Motion made by Commissioner Howell to accept and pay stated bills. Commissioner Ward seconded. Motion passed.
 - LGIP \$6,482,585.41 balance
 - US Bank \$13,187.00 balance
- Current net cash position is currently \$6,495,772.41
- US Bank Statement- March 2024 US Bank Statement received and Reconciled
- LGIP Statement- April 2024 Received and Reconciled.
- MRFPD office spaced moved to new cubicle within Meridian Fire Department Office

Old Business:

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Meeting Minutes – May 13, 2024

- Brush Truck Update. Deputy Chief Butterfield confirmed updates and in-service date Due to be completed by end of May
- New Water Tender arrived but not operational yet. Training is being created for all Meridian Fire by Deputy Chief George. Will be placed at Station #2.
- 1920 Oakhampton de-annexation complete. All paperwork processed.
- No old business

New Business:

- Meridian Fire Update- Chief Blume. MRD is in the midst of the annual budget. MFD does not anticipate any budgetary asks from the city.
- Meridian Fire Academy in third week. Authorized to hire 22 staff. Started with 18 and now down to 16 due to medical of self-select out. Academy will assist with the 4-person staffing model.
- Currently the City of Meridian has a plan to fund the 4-person staffing model however the city may come to the MRFPD in the future to ask for financial augmentation of staffing funds. To be determined.
- Meridian Fire in the process of a utilization and space allocation for a department remodel to create closed door offices and relocation of staff during remodel. Presently one year out on the actual remodel.
- MFD have been selected to work with Fire Services Cancer research center. Focus on safety and prevention.
- Commissioner Shannon asked question regarding the fire academy based on last minuting minutes. Clarified that 2 lateral academy participants. Chief Butterfield clarified the actual participants that started. 18 started and currently 16 still in process at the fire academy.
- No New Business.

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Meeting Minutes – May 13, 2024

Motion was made by Commissioner Ward and seconded by Commissioner Shannon to adjourn the May 13, 2024 meeting of the Meridian Rural Fire Protection District. Motion approved. The meeting was adjourned at 5:03 PM MT.