

TCIFD Meeting Minutes – June 3, 2024

Tempe County Island Fire District

Tempe County Island Fire District (TCIFD) governing board met in a properly posted open public meeting on Monday, June 3, 2024. The meeting was held at 1255 W. Caroline Ln, Tempe, Arizona.

The following agenda items were considered at the meeting:

- A. The meeting of the TCIFD board was called to order at 5:46 p.m. by Chair Conrad.
- B. Roll Call: Chair Megan Conrad, Clerk Sharlan Pierce and members Kris Michell, and W. Carter (Absent - J. Carter.)

Item 1: Review and approval of the governing board meeting minutes of April 1, 2024. (TCIFD #24-011):

Motion by Pierce / 2nd W. Carter: To approve the April 1, 2024 meeting minutes; Passed 4-0. (Absent – J. Carter)

Item 2: Call to the Public:

None.

Item 3: Report from the City of Tempe Fire Department:

- a) Report detailing emergency response / activities within the district (TCIFD #24-n/a):

No report – No action taken

Item 4: Consideration of district financial matters:

- a) Review of monthly financial reports: March & April (TCIFD #24-012):

The financial reports were reviewed for the board by administrative manager Vaughn for March provided by Maricopa County and by the district's CPA, Angela Bertram (all reports provided within board packet). April's financial will be presented at the July board meeting.

Motion by Pierce / 2nd by Michell: To accept the financial reports as presented; Passed 4-0. (Absent – J. Carter)

- b) Review of invoices / payables and authorization for payment (TCIFD #24-013):

The invoices for March and April (enclosed within board packet) were presented to the board for payment: PolicyLogic, LLC (\$1,945.25); Angela Bertram, CPA (\$175); City of Tempe – 2nd half of fire services contract (\$133,762).

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Motion by Pierce/ 2nd Michell by: To approve the invoices in the amounts as presented;
Passed 4-0. (Absent – J. Carter)

Item 5: Review and discussion of Qasimyar v Maricopa County tax classification lawsuit and court ordered refund. (TCIFD #24-014)

The court ordered judgement will require the TCIFD to take several actions as specified by law. Judgements requiring tax refunds are required to be paid in the next fiscal year (ARS 42-16214 Tax Refunds)

- The law specifies how each taxing agency accounts for the judgement within their budget. We'll prepare the TCIFD Tentative Budget for FY24/25 to delineate the tax refund amount.
- The TCIFD has a tax refund liability in the amount of approximately \$1,780 (direct levy and fire district assistance tax / FDAT). FDAT to be verified by Maricopa County.
- The judgement amounts include court ordered interest of 8% calculated through February 2024. The remaining additional interest accrued from February 2024 to the actual payment date will be calculated by Maricopa County.

More information will become available as the county works out how the refund will be paid back.

Discussion only - No action taken.

Item 6: Consideration of establishing a tentative revenue and expenditure budget for the fiscal year beginning July 1, 2024 and ending June 30, 2025 pursuant to A.R.S. §48-853; declaring such for publishing and public notice; and setting July 22, 2024 at 5:45 p.m. local time for a public hearing prior to adoption (TCIFD #24-015).

Administrative Manager Vaughn discussed the proposed budget for FY 24/25 and answered general questions from the board regarding the budget. The proposed contract cost from the City of Tempe is \$239,175. The contract cost went down \$28K due to a decrease in net assessed value in the Tempe County Island Fire District. The proposed tax rate is 1.9922 with a tax levy of \$230K.

Motion by Pierce/ 2nd by Michell: Consideration of establishing a tentative revenue and expenditure budget for the fiscal year beginning July 1, 2024 and ending June 30, 2025 pursuant to A.R.S. §48-853; declaring such for publishing and public notice; and setting July 22, 2024 at 5:45 p.m. local time for a public hearing prior to adoption; Passed 4-0. (Absent – J. Carter)

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Item 8: Review and approval of the IGA between City of Tempe and TCIFD (TCIFD #24-017)

Nick Cornelius, the district’s attorney, reviewed the IGA between the City of Tempe and TCCIFD. The board reviewed and discussed the IGA.

Motion by Conrad/ 2nd Michell by: To approve IGA between City of Tempe and TCIFD; Passed 4-0. (Absent – J. Carter)

Item 9: Consideration of items for the agenda of the Tempe County Island Fire District’s next scheduled meeting (July 22, 2024) and or a special meeting called by the governing board for the purpose of carrying out its powers and duties (TCIFD #24-018).

- Standard agenda items
- Budget Adoption

Item 10: Announcements:

- None

Item 11: Adjourn: Motion by Conrad / 2nd by Michell To adjourn the meeting 6:03 p.m.; Passed 4-0. (Absent – J. Carter)

TCIFD meeting minutes approved: July 22, 2024.

Megan Conrad, Board Chair

Sharlan Pierce, Board Clerk

James Carter, Board Member

Kris Michell, Board Member

Will Carter, Board Member