City of St. Helena
Finance Committee
Regular Meeting
1088 College Avenue, St. Helena, CA 94574
Monday, December 15, 2025 @ 3:00 PM

PLEASE NOTE: Any person who wishes to speak regarding an item on the agenda or make a comment under the "Oral Communication" portion of the agenda may do so, but <u>please observe the time limit of four minutes.</u>

Members of the public and other parties are welcome to email their comments to the Staff Liaison Mandy Kellogg at mkellogg@cityofsthelena.gov. All public comments must be received three hours prior to the meeting. Public comments received after the deadline will be attached to the item the next business day or soon thereafter. Public comments will not be read out loud but will be publicly available and attached to the online agenda.

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1. CALL TO ORDER

2. ROLL CALL
Vice Chair: Christopher Warner, Members: Gregg Dawley, Richard Garber, Garry Rose, George Schisler, Mark Smithers
City Council Member Liaison: Aaron Barak
Staff Liaison: Mandy Kellogg, Administrative Services Director

3. PUBLIC FORUM:
An opportunity for the public to directly address the Committee on items of interest to the public that are not listed on the agenda. Any person addressing the Committee should provide his or her name and address, and limit comments to four minutes. **Because of restrictions imposed by the <u>Brown Act, the Committee may not engage in substantive discussion, nor take action on matters not described on the agenda</u>.**

4. REPORTS BY STAFF AND COMMITTEE:
Reports by staff and/or committee on items of general interest. ***Brief questions for clarification may be posed and answered, and Committee may request that items be placed on a future agenda. Except under certain circumstances, <u>the Brown Act prohibits any other discussion or action by the Finance Committee.</u>***

5. CONSENT CALENDAR:
Members of the Finance Committee or the public may ask that any items be considered individually for purposes of considering alternative action, for extended discussion, or for public comment. Unless that is done, on motion may be used to adopt all recommendation actions.

    5.1. Finance Committee Meeting Minutes of October 27 and November 17, 2025. — 3 - 9

    Finance Committee - 27 Oct 2025 - Minutes - Draft
    Finance Committee - 17 Nov 2025 - Minutes - Draft

6. SCHEDULED MATTERS:

6.1. Class and Comp Consultant Briefing and Committee Recommendations

6.2. Subcommittee Reports
- a. Unfunded Accrued Liability (UAL)
- b. Capital Improvement Plan (CIP) Long-Term Needs
- c. Classification and Compensation Study
- d. Cost Allocation Plan
- e. Budget Deficit

6.3. Update on Investment and Cash Earnings

7. FUTURE AGENDA ITEMS:

8. ADJOURNMENT

The next regular Finance Committee meeting is scheduled for TBD Date, City Hall,1088 College Avenue, St. Helena.

This agenda was posted at City Hall, 1088 College Avenue, St. Helena on December 11, 2025.

Mandy Kellogg, Administrative Services Director

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in the meeting, please contact City Hall at (707) 967-2792. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting (28 CFR35.102-35.104 ADA Title II). However, City staff will attempt to assist at any time with accessibility.

MINUTES
City of St. Helena
Finance Committee Meeting
Monday, October 27, 2025 @ 3:00 PM
City Hall, 1088 College Avenue, St. Helena

Present: Chair Arlene Corsetti, Vice Chair Christopher Warner, Committee Members: Mark Smithers, Garry Rose, George Schisler, and Gregg Dawley.

Council Liaison Council Member Aaron Barak

Staff Liaison Mandy Kellogg, Administrative Services Director

Absent: Committee member Garber

1. CALL TO ORDER

Meeting was called to order at 3:01 p.m. by Vice Chair Warner.

Chair Corsetti requested that Vice Chair Warner act as Chair for the meeting.

2. ROLL CALL

3. PUBLIC FORUM:

No public comment was received.

4. REPORTS BY STAFF AND COMMITTEE:

None.

5. CONSENT CALENDAR:

5.1. Finance Committee Meeting Minutes of October 13, 2025

A motion was made by committee Chair Corsetti to adopt the minutes of October 13, 2025. The motion was seconded by Member Schisler. By voice vote, all were in favor.

6. SCHEDULED MATTERS:

6.1 Sub-Committee Update Regarding Budget Deficit

Member Dawley provided an update on agenda item.

Discussion was turned over to the Finance Committee; comments and questions ensued.

Public Comment was received by Kelly Wheaton, Elaine de Man, and Deanna Griffin (representing the Friends and Family Foundation and herself as a resident).

No formal action was taken.

6.2 Sub-Committee Update on Capital Improvement Plan (CIP) Long-Term Needs

Vice Chair Warner introduced the item. Sub-committee met with Anil and Mandy and will meet again on Friday, October 31st.

Member Rose provided an update.

Discussion was turned over to the Finance Committee; comments and questions ensued.

Public Comment was received by Deanna Griffin.

No formal action was taken.

6.3 Sub-Committee Update on Unfunded Accrued Liability (UAL) Exposure and Recommended Funding Levels

Member Dawley provided an update on agenda item.

Discussion was turned over to the Finance Committee; comments and questions ensued.

Public Comment was received by Kelly Wheaton.

No formal action was taken.

6.4 Sub-Committee Update on Classification and Compensation Study

Member Smithers provided an update on agenda item.

Discussion was turned over to the Finance Committee; comments and questions ensued.

Public Comment was received by Elaine de Man and Deanna Griffin.

Sub-committee to report back in November. No formal action was taken.

6.5 Sub-Committee Update on Cost Allocation Plan

Vice Chair Warner introduced the item.

Discussion was turned over to the Finance Committee; comments and questions ensued.

Public Comment was received by Elaine de Man.

No formal action was taken.

6.6 Other Expense and Revenue Variables (e.g. investment earnings, equipment replacement, development revenues and impact fees, Vine Trail, et. al.)

Vice Chair Warner introduced the item.

Discussion was turned over to the Finance Committee; comments and questions ensued.

No Formal action was taken.

7. FUTURE AGENDA ITEMS:

Discussion on parcel tax.

Future revenue possibilities and options; traffic mitigation fund.

List of equipment and appreciation schedule.

The next Finance Committee meeting is scheduled for November 17 at 3 p.m.

8. ADJOURNMENT

A motion was made by Member Rose to adjourn the meeting at 4:56 p.m. The motion was seconded by Member Dawley. By voice vote, all were in favor.

APPROVED:	**ATTEST:**
______________________________	______________________________
Arlene Corsetti, Chair	Mandy Kellogg, Staff Liaison

MINUTES
City of St. Helena
Finance Committee Meeting
Monday, November 17, 2025 @ 3:00 PM
City Hall, 1088 College Avenue, St. Helena

<u>Present:</u> Chair Arlene Corsetti, Vice Chair Christopher Warner, Committee Members: Mark Smithers, Garry Rose, George Schisler, Gregg Dawley, and Richard Garber (arrived at 3:03 p.m.)

Council Liaison Council Member Aaron Barak

Staff Liaison Mandy Kellogg, Administrative Services Director

<u>Absent:</u> None

1. CALL TO ORDER

2. ROLL CALL

3. PUBLIC FORUM:

Deanna Griffin submitted written public comment.
No public comment received in person.

4. REPORTS BY STAFF AND COMMITTEE:

Staff Liaison Kellogg provided an update regarding the October 27, 2025 meeting minutes, noting that they will be included on the agenda for the next Finance Committee meeting.

5. CONSENT CALENDAR:

6. SCHEDULED MATTERS:

6.1 Reports from subcommittees

Kelly Wheaton – it would be helpful to list out all the sub-committees in the future.

Chair Corsetti introduced the agenda item.

Discussion was turned over to the Finance Committee; comments and questions ensued.

Budget Deficit Subcommittee
Chair Corsetti provided an update on agenda item.

Discussion was turned over to the Finance Committee; comments and questions ensued.

Unfunded Liability
Member Dawley provided an update on agenda item. Sub-committee concluded on $700,000 on discretionary payment - best recommended as a range.

Discussion was turned over to the Finance Committee; comments and questions ensued.

At the next finance committee, the written report will come to the committee for comments.

Capital Improvement Plan – long term needs
Member Dawley provided an update on agenda item.

Member Garry Rose provided an update on Civic CIP.

Discussion was turned over to the Finance Committee; comments and questions ensued.

Public Comment made by Sandra McCorkle and Kelly Wheaton, who read the written statement submitted by Deanna Griffin.

Class and Comp Study
Chair Warner provided an update on the class and comp study.

Invite the Class and Comp Study Consultant to attend the next Finance Committee meeting.

Member Smithers requests that they receive what is going to be presented (report) a few days ahead of the meeting.

Cost Allocation Plan
Chair Warner provided an update on the CAP.

Final subcommittee report to come back to future committee meeting.

Public comment made by Kelly Wheaton.

6.2 Discussion of the process, scope, schedule, and meeting timeline for completing and approving the final year-end Committee report

Vice Chair Warner introduced the agenda item.

Discussion was turned over to the Finance Committee; comments and questions ensued.

No formal action was taken.

7. FUTURE AGENDA ITEMS:

Next Finance Committee meeting is scheduled for December 15, 2025, at 3 p.m.

8. ADJOURNMENT

A motion was made by Chair Corsetti to adjourn the meeting at 4:51 p.m. The motion was seconded by Member Garber. By voice vote, all were in favor.

APPROVED:

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Christopher Warner, Vice Chair

ATTEST:

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Mandy Kellogg, Staff Liaison