

Klickitat County Fire District 3 Commissioners Meeting

200 Husum Street Husum, WA.

November 10 at 1pm

AGENDA

Public Hearing to receive public comment on the 2023 budget

VIRTUAL MEETING VIA ZOOM

Date: **Thursday November 10th 2022.**

Time: **1.00 pm,**

Location; 200 Husum Street Husum WA 98623

Topic: KCFD3 2023 BUDGET HEARING

Time: Nov 10, 2022 01:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/82774334558?pwd=QUpQSG94bGhQVlpQcWd3UUJzUWN3UT09>

Dial by your location +1 253 215 8782 US (Tacoma)

Meeting ID: 827 7433 4558

Passcode: 984187

Find your local number: <https://us02web.zoom.us/u/kezJ8zxL3p>

The purpose of the Hearing is to allow public comment for the 2023 Operating Budget.

1. Open Meeting: Call to order. Time _____

2. Approval of agenda (A)

3. Attendance:

4. Review of 2023 General Levy amount:

District's 2023 budget is based on the **Maximum Lawful Levy** as calculated by the Klickitat County Assessor's Office. The 2023 General levy amount requested is **\$525,574.79**

5. Review of 2023 Operating Budget:

The district has predicted expenditures for the 2022 financial year by addressing the anticipated operating and capital requirements of the district. Predicted expenditure costs are set out as line items within the budget and are subject to change as needs arise.

6. Review of BOND Levy:

The district received voter approval for a Capital Improvement Bond in November 2018.

Capital Bond amount = \$3,235,750.00

Capital Levy amount for 2023 = \$320,000. This is the amount recommended to ensure coverage of the payment.

7. Public Discussion:

8. Approval of the 2023 Budget will occur at the regular business meeting scheduled for **WEDNESDAY** November 10th, 2021, at 3pm.

9. Motion to adjourn: (A) Time _____

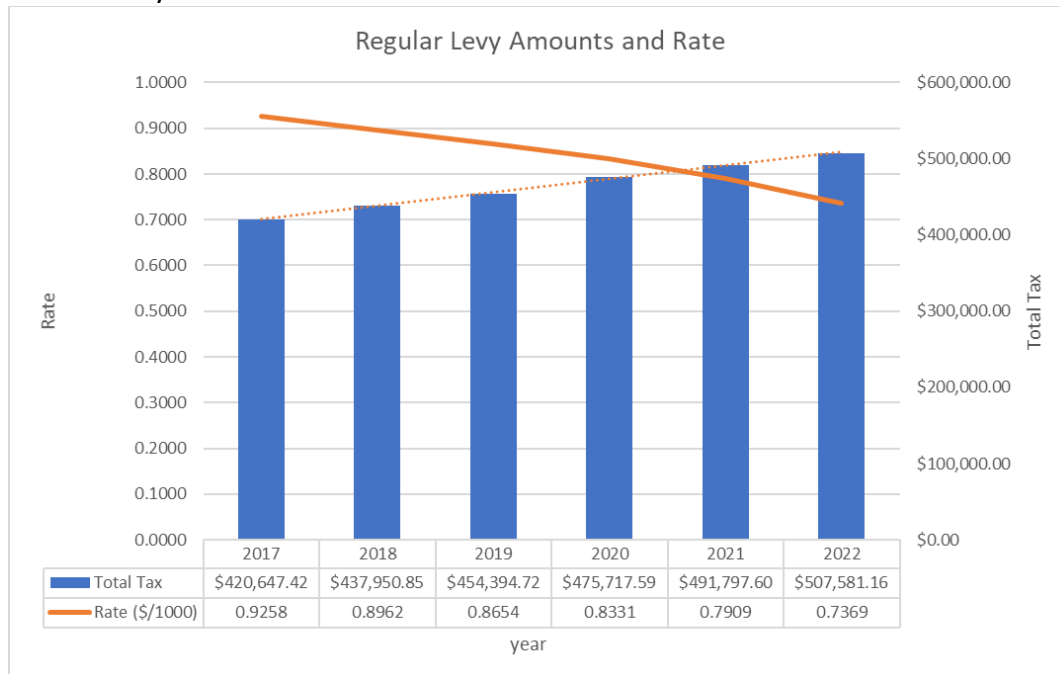
**Information for
Public Hearing to receive public comment on the 2023 budget**

Review of the 2023 Levy:

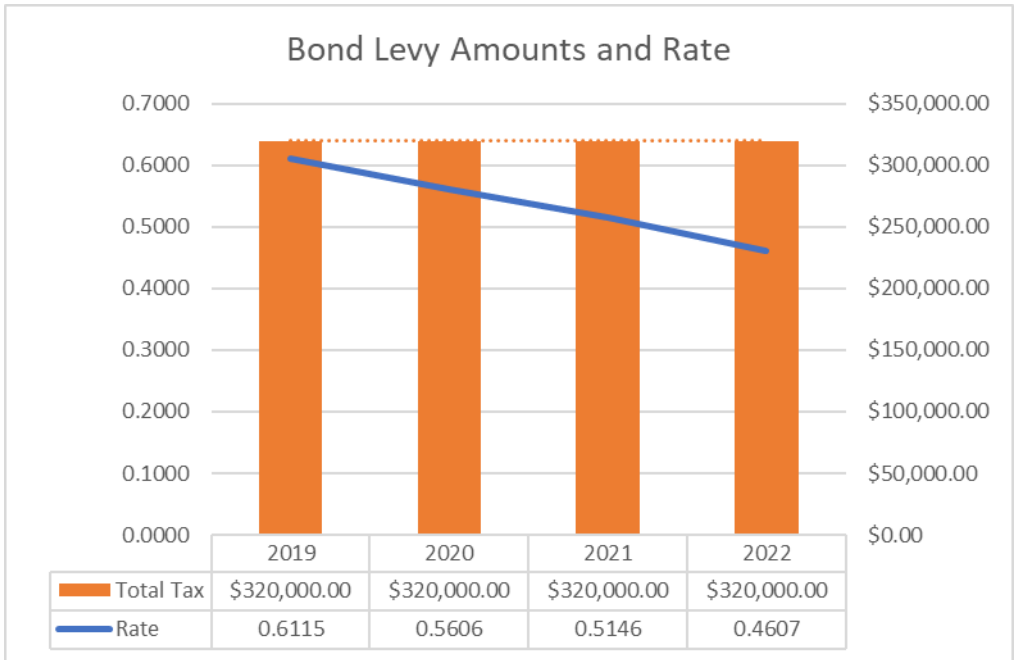
District's 2022 budget is based on the Maximum Lawful Levy as calculated by the Klickitat County Assessor's Office. The 2023 General Levy amount requested is **\$512,656.97** this is an estimate.

1. Last year's (2022) ACTUAL levy total was \$507,581.16
2. 2022 requested/estimated amount was \$496,715.58 (actual amount collected was \$10,865.58 more than estimated).
3. The district can only increase the levy by 1%. Using the 2022 Maximum Lawful Levy amount, the legal 1% increase results in a total levy amount of \$512,656.97 [507,581.16 plus 5,075.81 = 512,656.97]
4. The 2023 *estimated* increase in revenue resulting from new construction and improvements etc. as assessed by the County = **\$12,917.82**
5. The total *anticipated* income is an estimate is based on the *estimated* 2023 Max Lawful Levy of \$512,656.97 plus \$12,917.82 = **\$525,574.79**.
6. The estimate is based on the County's assessed value of property in the district. It does not include any increases or changes in assessed value determined by the state.
7. Due to this being an estimate the district can submit a levy certification for any amount greater than the estimate. This ensures that IF the state assessed values increase then additional funds can be levied.

Historic levy and rate data.



Bond Levy Amounts and Rate



DRAFT 2023 OPERATING BUDGET
 Klickitat County Fire District 3

10/18/2022

Category		2022 figures	2023 figures	sub total	notes	
		\$	\$			
admin	Salaries & Wages + employee paid benefits	200,100.00	204,035.21		8% increase	
admin	Benefits (excluding employee paid)	49,187.00	44,511.61			288.10
	buffer OT (wage and bens)	12,464.35	12,427.34			2,469.67
	wildland outlay to be reimbursed	10,000.00	-		wildland will be paid up front and reimbursed	
	archive assistant	-	-			
	misc		2,181.57			
	5% buffer over total	13,587.57	-		cost of living /salary increases/State agency rate increases	
	Salaries & Benefits			263,155.73	Includes estimate to accommodate future PT Training	
		285,338.92				
admin	Volunteer Stipend	12,000.00	13,000.00		residency program may cause increase?	-
	Captain stipend	3,600.00	3,600.00		3,600 retainer for 3 captains	
	BVFF Dis/Pension	5,600.00	5,600.00		pension and dis premium increases to 140 per FF 40x140= 5600	
	LifeFlight	2,500.00	2,500.00		\$59 per person	2,360.00
	Accidental H &D ins LOD	3,807.00	3,807.00		new policy in jan 2021 so payment in Dec 2020 (\$10,313). Set aside 3807 for yearly premiums	
	AD&D 24/7	2,000.00	2,000.00		2,000.00 cost of 24/7 coverage (\$5,408 paid 3 yrs in dec 2020)	
	Volunteer Stipend & Benefits			30,507.00		
		29,507.00				
admin	plaques/dinner	3,500.00	3,500.00		dinner/plaques/retirement/pins	
	Volunteer Recognition			3,500.00		
	printers (rent,ink, service)	2,500.00	2,500.00		printer lease estimate	175/month
	supplies (paper, misc,	3,000.00	2,000.00			
admin	Office Expense/Supplies			4,500.00	budget for disruption?	
admin	legal	3,000.00	2,500.00		legal fees	
	Emergency Reporting		2,970.00		anticipate 10% over 2021	
	mHc		7,500.00		WSFD joint project	
	Lexipol	3,500.00	3,675.00			
	web site maint	600.00	600.00		web site only	
	IT services- Radcomp	10,000.00	10,500.00		5% increase	
	MRSC	150.00	160.00			
	payroll	2,500.00	2,625.00			
	nov election cost	2,000.00	1,500.00			
	STATE AUDIT	-	6,500.00			
	Professional Services			38,530.00		
		21,750.00				

	enduris	25,000.00		40,555.00	40,555.00	15% over actual paid in 2022
admin	Insurance					
	legal notices/roster	200.00		100.00		\$112/notice annexations etc for capital projects and surplus
	bids	200.00		100.00		
	special meetings/hearings	200.00		100.00		
	annexations	500.00		100.00		
	other	900.00		600.00		
admin	Advertising				1,000.00	WSFD joint project flyers
	Active 911	400.00		515.00		purchased in 2022 - need installed need pagers replaced \$16/month \$120/mo Look at purchasing district phones
	911 station phones	1,000.00		-		
	yahoo domain	150.00		160.00		
	Misc			-		
	Maintenance radios/pagers	1,500.00		3,000.00		
	zoom for meetings	192.00		200.00		
	Ops Cell phone	1,500.00		1,000.00		
ops	Communications				4,875.00	
ops	Vehicle Parts/Repairs	7,000.00	7,000.00	6,000.00		unknown repairs
	service fleet	5,000.00	5,000.00	5,000.00		replaced in 2021
	supplies	3,000.00	3,000.00	2,500.00		
	tires			-		
	Vehicle Parts/Repairs		15,000.00		13,500.00	
ops	Rescue - Apparatus Supplies	1,500.00		1,000.00		tools ,PP fans
	Tender spray project	5,000.00		-		\$275/truck 2022 2023 *new expense -\$89+SHIPPING 4X/YR bi yearly
	hose test	3,600.00		3,600.00		
	pump test	1,700.00		1,450.00		
	scba bottle hydro test	-		-		
	scba flow test	1,500.00		1,920.00		
	SCBA Compressor 1/4 testing			240.00		
	SCBA Compressor Service			-		
	Fit test machine service			-		
	Rescue Apparatus		13,300.00		7,970.00	
ops	Fuel (vehicles)	11,700.00		10,000.00	10,000.00	anticipated 30% increase

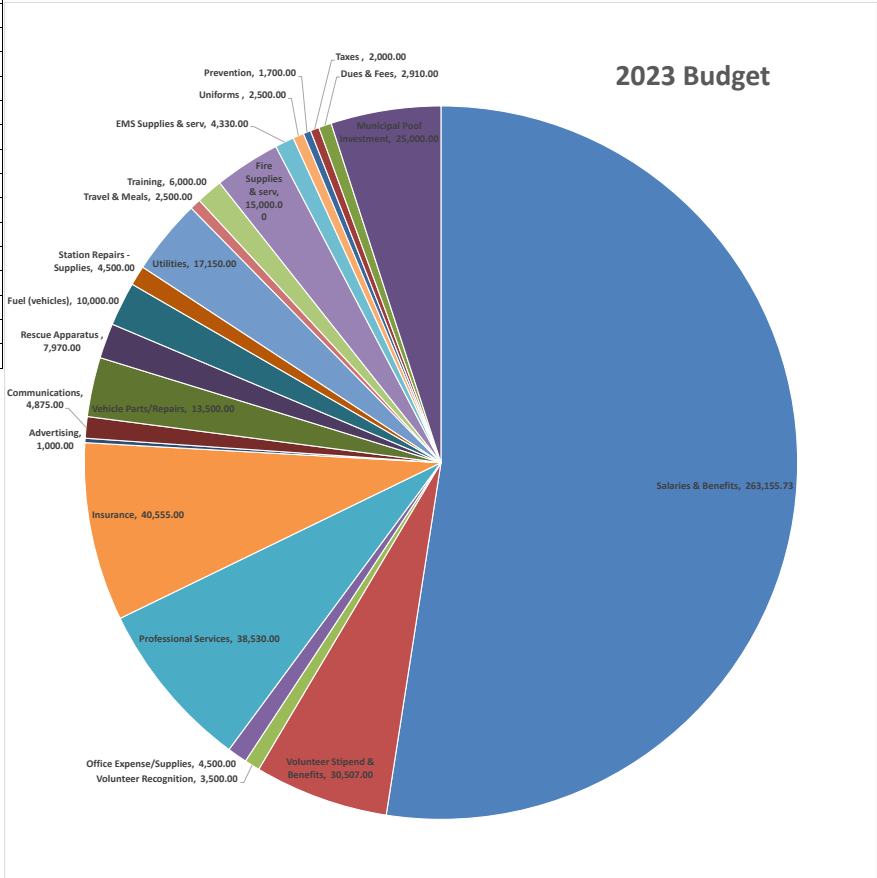
	general supplies	3,000.00		2,500.00		cleaning/maint.
	ground maint	2,000.00		2,000.00		Pending Stn. 31, 32, 33 grounds
	station updates					Fence & stn. 31 bathrooms
ops	Station Repairs - Supplies		5,000.00		4,500.00	
	PUD stn 31	4,500.00		4,500.00		
	PUD stn 32	2,000.00		2,000.00		
	PUD stn 33	1,000.00		1,000.00		
	Water	650.00		650.00		
	Century Link	5,000.00		5,000.00		
	propane	5,000.00		3,000.00		Based on 2500gal at \$2/gallon
	misc/buffer	1,500.00		1,000.00		
ops	Utilities		19,650.00		17,150.00	
	out of district travel hotels meals	3,200.00		2,500.00		mileage, hotels, meals
ops	Travel & Meals				2,500.00	
	EMS	2,000.00		2,000.00		EMT
	Fire	2,000.00		2,000.00		academy and other training
	Admin	1,500.00		1,000.00		WFOA conf. State Auditors/WFOA/ Chief's Conference
	Training Supplies	1,500.00		1,000.00		Materials purchased & used during drill
ops	Training		7,000.00		6,000.00	
	Turnouts x 3	6,000.00		12,800.00		last 3 cost \$12,800 in 2021.
	wildland (pants, boots,)	1,000.00		1,000.00		
	misc	1,200.00		1,200.00		
	fire training props			-		connex box/ Roof prop
ops	Fire Supplies & serv		8,200.00		15,000.00	Fire related supplies - PPE,
	EMS licences	500.00		500.00		
	EMS Supplies	4,000.00		3,000.00		2024 purchase 1 AED = ~2500.
	AED & monitor service	3,500.00		-		
	Ambulance c02 hydro test			80.00		
	Stryker cot service	1,000.00		750.00		Waiting on EMS
	budget to replace monitor					
ops	EMS Supplies & serv		9,000.00		4,330.00	
	Paid staff	1,000.00		500.00		
	Volunteers class B & A	2,000.00		2,000.00		tshirts and shirts, commissioners
ops	Uniforms				2,500.00	

	preplanning supplies	200.00		200.00		
	signs	500.00		500.00		
	schools	400.00		400.00		
	misc	600.00		600.00		up \$200 for driveway sign identification. Disaster supplies
ops	Prevention		1,700.00		1,700.00	
admin	Long Term Loans					
	Use Tax	2,500.00		2,000.00		for items purchased out of state
	WA State Sales & Licensing Tax					2024 item New apparatus
admin	Taxes		2,500.00		2,000.00	sales tax owed from purchases and sales
						notes
	WA Fire Chiefs Assoc.	1,260.00		1,260.00		increased for 2020-21
	WFCA member	1,500.00		1,500.00		
	WFOA	150.00		150.00		admin x2 @75
admin	Dues & Fees				2,910.00	
	5% of tax rev	25,374.32		25,000.00		5% goal of tax rev.
	anticipated annexation out					
admin	Municipal Pool Investment				25,000.00	25,632.85
	Capital Reserve					
	Total				501,682.73	Total Budget
	av property tax estimated in October	496,715.58		\$512,656.97		
	av estimated increase -new construction	10,770.76		12,917.82		26,278.74 \$551,853.53 5%
	FD training Officer position	0		0		52,557.48 \$578,132.27 10%
		507,486.34			\$525,574.79	\$78,836.22 \$604,411.01 15%
					\$23,892.06	\$105,114.96 \$630,689.75 20%
						TOTAL EXPECTED remaining

2023 budget summary			
	\$		%
Salaries & Benefits	263,155.73		0.00
Volunteer Stipend & Benefits	30,507.00		#DIV/0!
Volunteer Recognition	3,500.00		#DIV/0!
Office Expense/Supplies	4,500.00		#DIV/0!
Professional Services	38,530.00		#DIV/0!
Insurance	40,555.00		#DIV/0!
Advertising	1,000.00		#DIV/0!
Communications	4,875.00		#DIV/0!
Vehicle Parts/Repairs	13,500.00		#DIV/0!
Rescue Apparatus	7,970.00		#DIV/0!
Fuel (vehicles)	10,000.00		#DIV/0!
Station Repairs - Supplies	4,500.00		#DIV/0!
Utilities	17,150.00		#DIV/0!
Travel & Meals	2,500.00		#DIV/0!
Training	6,000.00		#DIV/0!
Fire Supplies & serv	15,000.00		#DIV/0!
EMS Supplies & serv	4,330.00		#DIV/0!
Uniforms	2,500.00		#DIV/0!
Prevention	1,700.00		#DIV/0!
Taxes	2,000.00		#DIV/0!
Dues & Fees	2,910.00		#DIV/0!
Municipal Pool Investment	25,000.00		#DIV/0!

NOTES: Where are we padded?

Total **501,682.73**



Levy Certification

Submit this document, or something similar, to the **county legislative authority on or before November 30** of the year preceding the year in which the levy amounts are to be collected.

Courtesy copy may be provided to the county assessor.

This form is not designed for the certification of levies under RCW 84.52.070.

In accordance with RCW 84.52.020, I _____ (Name),
 _____ (Title), for _____ (District name),
 do hereby certify to the _____ (Name of county) County legislative authority
 that the _____ (Commissioners, Council, Board, etc.) of said district requests
 that the following levy amounts be collected in _____ (Year of collection) as provided in the district's
 budget, which was adopted following a public hearing held on _____ (Date of public hearing).

Regular levies

Levy	General levy	Other levy*
Total certified levy request amount , which includes the amounts below.		
Administrative refund amount		
Non-voted bond debt amount		
Other*		

Excess levies

Levy	General (n/a for school districts)	Bond	Enrichment (school districts only)	Cap. project	Other levy*
Total certified levy request amount , which includes the amounts below.					
Administrative refund amount					
Other*					

*Examples of other levy types may include EMS, school district transportation, or construction levies. Examples of other amounts may include levy error correction or adjudicated refund amount. Please include a description when using the "other" options.

Signature: _____ **Date:** _____



Ordinance / Resolution No. 2022-15
RCW 84.55.120

WHEREAS, the Commission of Klickitat County Fire Dist. 3 has met and considered its budget for the calendar year 2023 ; and,

WHEREAS, the districts actual levy amount from the previous year was \$ 507,581.16 ; and,

WHEREAS, the population of this district is less than 10,000; and now, therefore,

BE IT RESOLVED by the governing body of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2023 tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be \$ 5,075.81 which is a percentage increase of 1.0 % from the previous year.

additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, and any increase in the value of state assessed property, any annexations that have occurred and refunds made.

Adopted this 10 day of November, 2022 .

Three horizontal lines for signatures on the left and right sides.

If additional signatures are necessary, please attach additional page.

This form or its equivalent must be submitted to your county assessor prior to their calculation of the property tax levies. A certified budget/levy request, separate from this form is to be filed with the County Legislative Authority no later than November 30th. As required by RCW 84.52.020, that filing certifies the total amount to be levied by the regular property tax levy. The Department of Revenue provides the "Levy Certification" form (REV 64 0100) for this purpose. The form can be found at: http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc.

To ask about the availability of this publication in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.



KCFD 3
OCT 17 REC'D
2022

Crista A. Schroder
Klickitat County Assessor

205 S. Columbus Room 200 Goldendale, WA 98620
(509) 773-3715 or 1(800) 764-2235
Fax (509) 773-6397

TO: Klickitat County Taxing Districts
SUBJECT: Annual Budget Packet & Preliminary Values

It is that time of year again! To assist your district with your budgeting process, we have included a sheet with estimated preliminary district and new construction values along with last year's levy and state assessed values.

For your convenience we have included the Department of Revenue's most recent levy certification and ordinance/resolution forms. The levy certification form can help you ensure your district receives the maximum amount allowed. The figures on the included sheet are PRELIMINARY values only. The values certified during the levy process can be higher than these preliminary numbers due to an increase in state assessed, districts or new construction values at the time of certification. The ordinance/resolution form is used for your district to request the 1% increase from last year's certified levy or to increase to the districts highest lawful levy. **If you desire your district to reach the maximum allowed, the amount on your levy certification page must be higher than the amount stated on your ordinance/resolution.**

Each district is allowed to recover some of the lost revenue, SSB 5705 allows you to levy for both the amount of taxes refunded and the amount of taxes cancelled or abated less the amount of supplemental taxes for the preceding twelve months. If you so choose, you can include this amount in the Refund Levy as part of your Levy Certification. These refund numbers are available from the Klickitat County Treasurer (509-773-4664).

Each year ALL Taxing Districts must certify their budgets or estimates to the county legislative authority on or before November 30 in accordance with RCW 84.52.020.

Please notify us before November 30, 2022 if you cannot meet the deadline. Please be aware, if your certified budget or estimate is not received by November 30, 2022, state statute (RCW 84.52.070) requires that the county assessor shall use no more than the certified levy amount from the previous year for the taxing district.

Last year's state assessed utility value has been used as an estimate for the preliminary values. Also note that taxable values are subject to change based on subsequent appeals to the Board of Equalization and exemption changes.

Please feel free to contact us if you require assistance completing or have questions about the certification forms, levy limit calculations, or ordinances/resolutions.

Jessica Byers Jessicaby@klickitatcounty.org
(509) 773-2307

Caitlin Cameron Caitlinp@klickitatcounty.org
(509) 773-2304

LEVY BUDGET PACKET CHECKLIST

WE MUST HAVE ALL 4 ITEMS FOR ALL REGULAR TAXING DISTRICTS

Levy Certification

This levy certification is required in accordance with RCW 84.52.020. The taxing district must certify its budget with the county legislative authority by November 30. This amount can be higher than the districts budgeted amount to ensure you can receive all funds available to your district

Ordinance Resolution (REV 64 0101)

Taxing Districts must complete an Ordinance/Resolution in accordance with RCW 84.55.120 in order to increase this year's property tax revenue over the previous year. Otherwise, a taxing district can only increase its revenue through the addition of new construction, improvements to property, and any increase in the value of state-assessed property. If a taxing district wants to raise its levy amount, an Ordinance/Resolution, listing the dollar increase and percentage change in the levy from the previous year, must be submitted to the County Assessor's Office. Please note that some taxing districts that have chosen not to use the Department of Revenue form have had issues arise during their levy audits. We highly recommend using Department of Revenue forms.

Copy of District Budget

The District Budget is one of the limitations on taxation, although there are other rules and laws that can limit the taxing district's rates.

District Personnel & Levy Contacts

Please list on an additional sheet a list of all personnel and/or contacts, so that a current list is on file with our office.

1 ADDITIONAL FORM FOR REGULAR TAXING DISTRICTS WITH A POPULATION OF 10,000 OR GREATER

Substantial Needs Ordinance Resolution

(To increase above the IPD, if the IPD is less than 1%)

COMPLETE PACKET AND SEND TO ASSESSOR'S OFFICE

Download & complete all necessary forms. The forms can be found on our website at www.klickitatcounty.org –Assessor- Helpful publications & Forms

Print final forms and obtain necessary signatures.

Assemble full packet and submit to Assessor's Office by November 30.

Mail to:

Klickitat County Assessor's Office
205 S. Columbus, Room 200
Goldendale, WA 98620

District: Fire 3		
	Previous Years Levy Amount	Maximum Lawful Levy since 1985
	\$507,581.16	\$507,581.16
plus 1% increase	\$512,656.97	\$512,656.97
Estimated additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made	\$12,917.82	\$12,917.82
Estimated total Request	\$525,574.79	\$525,574.79
Estimated dollar amount increase	This Value is the difference between 1% of previous years levy minus the previous years levy	This Value is the difference between 1% of the max lawful levy minus the previous years levy without the 1%
	\$5,075.81	\$5,075.81
ESTIMATED Percentage increase over last years levy amount	using last years levy	using Max lawful levy
	1.00000000000000%	1.00000000000000%
Estimated total district value	\$861,319,301.00	

Previous Year State Assessed	\$15,677,312.00
Levy Real and Mobile Taxable Value	\$839,215,501.00
Levy Personal & Structure Taxable Value	\$6,426,488.00
Total Taxable	\$845,641,989.00