

## KLICKITAT COUNTY FIRE DISTRICT 3

200 Husum Street, Husum, WA 98623

2020 Budget Workshop

Thursday October 3, 2019

**Called to order:** 15:03

### **In Attendance:**

Commissioner Montag, Commissioner Virts, Commissioner Connor. Quorum present.

Chief Long, Rozalind Plumb

- Review 2020 General Operating Budget.

KCFD3 staff have been drafting a budget for 2020 General Operating expenditures. The Commissioners are reviewing the draft budget.

The 2020 budget is based on the maximum request allowed by law of 1% increase over the previous year taxable amount.

2019 taxable levy amount \$454,394.72

2020 taxable levy amount \$458,938.67, an increase of \$4,543.95 this is the estimated amount from the Assessor's Office. Chief noted the difference in budget amounts from 2017 at \$420,647.42, a difference of \$38,291.25. There has been continued growth in the region that has contributed to total value of the District. It is prudent to anticipate this will not continue. Commissioners noted that there will be inherent cost increases that the district cannot control, examples include the cost of fuel, utilities, and insurance.

Commissioner Virts wanted clarification on past years when he believed the additional 1% tax was not claimed. [post meeting – Roz checked the certification for several years and the 1% was authorized to be collected. However, the District opted to maintain the Operating Budget at a set amount for a couple of years running. Therefore, any collected taxes not spent are in the cash balance of the district's General Fund].

Additional funding for the district will come from WS Fire and Skamania County Fire 3 to help fund the Training Captain position. In 2019 the district expected \$22,000. It actually received \$29,000 towards the position.

The Commissioners reviewed the 2020 budget by line item:

### **Salaries and Benefits:**

The estimates for 2020 include the same cost and the cost of the new Admin position. There is a \$10,000 buffer that helps fund any Over Time that may be incurred over the year. It also helps

offset any State Mobilization for staff while the district waits for reimbursement from the state. Additional funds were assigned to the buffer to total \$13,564. Initially a 10% buffer was added to the total cost of salaries and benefits. After some changes elsewhere in the budget it ended at 3% buffer.

### **Volunteer Stipend.**

The Station Captains have a set retainer. The Volunteer stipend is dependent on the number of volunteers attending calls and trainings. Current stipend is \$8.50 per event. Chief would like to increase it to \$10 eventually. There is also the ability to pay additional daily stipend if they go for out of district training.

The Board for Volunteer Firefighters will increase rates from \$90 to \$140 per volunteer. Life Flight will also increase rates to \$59.

The additional Accident and Disability coverage will renew at the end of 2020. This will assist any firefighter with lost wages should they be injured on a call and unable to work. There is an option to increase coverage from only covering incidents while on duty, to covering volunteers 24/7, (even off duty). The estimated additional cost would be \$3,500 per year.

### **Volunteer Recognition:**

the recognition dinner is paid out up front but the Associations pay back to the District to cover the cost of family members. Increased from \$2,500 to \$3200.00.

### **Office expenses:**

Looking at updating the printers with a lease/service option. Final estimate is not in but the printer will need replacement soon. The program if accepted will have a monthly fee.

The Bond will replace the needed computers.

### **Professional Services:**

Legal fees are an unknown. Any legal fees associated with capital projects can be paid from the Bond. It was determined that unforeseen legal costs, such as Torts, could be funded from the Cash Balance and not from the operating budget. This will leave more funding available for operational needs.

Lexipol is a set annual fee.

IT Services: The Bond is supporting needed IT Equipment, but the annual servicing will be part of operating costs. This will be an ongoing cost from here on. This will give the district much needed IT support and back up. While adding this is a big change to the ongoing cost it is a requirement that is long overdue.

State audit will review the last 3 years (2017,2018 2019). There is potential for a full Financial Audit due to the Bond, however, the understanding at this time is that it is not required.

**Insurance:**

We are still waiting for a representative to visit our facilities to ensure we are adequately covered. After the facilities upgrades, we will be looking at cost savings too.

**Advertising:**

Legal notices: this will cover notices for special meetings and hearings.

**Communications:**

Active 911 – cost of service fee to have the app on volunteers' phones.

Phones: the district may need to move to providing work phones for the Chief and Training Officer.

**Vehicle parts & repairs:**

Maintenance and repairs are covered here.

**Rescue apparatus and supplies:**

The Bond will replace some needed items. Small items will be handled out of this section. SCBA Testing will not be required as the new SCBAs will not need to be serviced until the following year.

**Station Repairs/Supplies:**

Adding grounds maintenance and needed weed control.

**Utilities:**

Biggest change will be the initial filling of new propane tanks with the new construction at facilities.

**Fire supplies/service:**

This area has been reduced as the Bond should cover turnouts and capital items.

**EMS supplies/service:**

The Monitor is a capital item,

Physio control service all the AEDS.

Cot- the Cot was scheduled for replacement under the capital projects.

**Uniforms:**

Staying the same.

**prevention:**

This program is staying the same.

**Long Term Loans :**

No longer needed.

**Taxes:**

This covers use tax on items bought out of state. Capital items will be covered under the capital purchase.

**Dues and Fees:**

Annual fees for membership to helpful associations.

**Municipal Pool Reserve:**

Past years the district attempts to put aside 5% of the property taxes to be invested.  
5% of 458,938.67 = 22,946.00.

Initial review resulted in overspending the actual amount available. The Commissioners reviewed areas that could be reduced. Areas included reducing the 5% for investing, and reducing the percentage increase in salaries and benefits. Reductions were made in station supplies and services and other areas. This resulted coming in under budget.

Commissioners gave Chief authorization to work on the budget to meet the available levy amount.

Commissioners also discussed the goal of having enough in saved funds to accommodate a severe drop in the economy and still maintain operations and staffing.

Current funds :

Invested general funds = \$225,402 this equates to approximately 50% of the annual operating budget.

Available Cash Balance = \$420,868. With only 3 months left until the end of the year. However, the cash balance needs to support operations until the new taxes are received in April.

Unused cash balance and investments should be reserved for specific items in the future.

Consideration should be given to saving specifically for replacement of fire vehicles and equipment. By reserving funds they cannot be used for anything else. Reserved funds need to be specific.

***Motion to adjourn made by Commissioner Virts, seconded by Commissioner Montag. (3 yay,0 nay) motion passed.***

***Meeting adjourned: 18:37***

**APPROVED BY:**

Thomas Montag 11/14/19  
Chairman – Commissioner Thomas Montag. (date)

**Attest:**

Rozalind Plumb  
District Secretary Rozalind Plumb

Robert Connor 11/14/19  
Commissioner Robert Connor (date)

Charles Virts 14 Nov 2019  
Commissioner Charles Virts (date)

**Klickitat County Fire District 3 Commissioners Meeting**

**200 Husum Street Husum, WA.**

**October 3, 2019 at 15:00 (3 pm).**

**AGENDA**

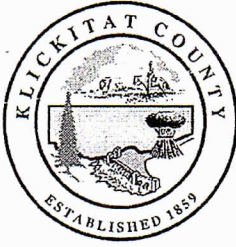
**Regular Board meeting.**

(A) = Action (I) = Information

- **Open Meeting: Call to order.**

**Time** \_\_\_\_\_

- **Attendance:**
- **Review 2020 General Operating Budget.**



*Crista A. Schroder*  
*Klickitat County Assessor*

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

**TO:** Klickitat County Taxing Districts  
**FROM:** Tia Hoctor, Levy Specialist  
**SUBJECT:** Annual Budget Packet & Preliminary Values

We are sending you the certified values for real property and new construction for your taxing district for your budgeting process and public hearings\*. To help in your process, we have included last's year levy amount with some additional calculations, a copy of the Department of Revenue's Levy Certification and Ordinance/Resolution.

There has been a change in law which provides taxing districts with a way to recover some of the lost revenue from cancelled taxes through the levy process. SSB 5705 now 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.

Each year 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. We have also included a checklist to help you in preparing the necessary documents.

**Please notify me before November 30, 2019 if you cannot meet the deadline. Please be aware, if your certified budget or estimate is not received by November 30, 2019, 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.**

Please feel free to contact me if you require assistance completing forms or have questions about the certification forms, levy limit calculations, or ordinances/resolutions. We have copies of all of the recommended forms available at our website at [www.klickitatcounty.org/assessor](http://www.klickitatcounty.org/assessor) in "Help for Taxing Districts".

Thank you,

Tia Hoctor  
Klickitat County Assessor's Office  
509/773-2439 (direct line)  
[tiah@klickitatcounty.org](mailto:tiah@klickitatcounty.org)

\*Last years state assessed utility values have been used as an estimate of preliminary value. Also note that taxable values are subject to change based on subsequent appeals to the Board of Equalization and exemption changes.





# CERTIFICATION FORM FOR FULL-TIME FTE

## CERTIFICATION FOR LEVY (RCW 52.16.160)

For Assessment Year: 2019 for Taxes Payable in 2020

I, \_\_\_\_\_ (name),  
\_\_\_\_\_ (title)

of Klickitat County Fire District # \_\_\_\_\_ hereby certify that this fire district

has one full-time paid employee.

contracts with another municipal corporation for the services of at least one full-time paid employee.

Date \_\_\_\_\_

Chair \_\_\_\_\_

Commissioner \_\_\_\_\_

Commissioner \_\_\_\_\_

**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 clerk of the county legislative authority by November 30.

**Ordinance Resolution (REV 64 0101)**

Taxing Districts must complete this 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, this 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 their 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%)**

**1 ADDITIONAL FORM FOR FIRE DISTRICTS ONLY**

**Certification Form for Full-Time FTE**

**COMPLETE PACKET AND SEND TO ASSESSOR'S OFFICE**

**Download & complete all necessary forms.**

**Print forms and review for final edits.**

**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  
Attn: Tia Hctor  
205 S. Columbus, Room 200  
Goldendale, WA 98620



# Levy Certification

Submit this document 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 and forward a copy to the assessor.

In accordance with RCW 84.52.020, I, \_\_\_\_\_,  
(Name)

\_\_\_\_\_, for \_\_\_\_\_, do hereby certify to  
(Title) (District Name)

the \_\_\_\_\_ County legislative authority that the \_\_\_\_\_  
(Name of County) (Commissioners, Council, Board, etc.)

of said district requests that the following levy amounts be collected in \_\_\_\_\_ as provided in the district's  
(Year of Collection)

budget, which was adopted following a public hearing held on \_\_\_\_\_:  
(Date of Public Hearing)

Regular Levy: \_\_\_\_\_  
(State the total dollar amount to be levied)

Excess Levy: \_\_\_\_\_  
(State the total dollar amount to be levied)

Refund Levy: \_\_\_\_\_  
(State the total dollar amount to be levied)

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.



Ordinance / Resolution No. \_\_\_\_\_  
RCW 84.55.120

WHEREAS, the \_\_\_\_\_ of \_\_\_\_\_ has met and considered  
(Governing body of the taxing district) (Name of the taxing district)  
its budget for the calendar year \_\_\_\_\_; and,

WHEREAS, the districts actual levy amount from the previous year was \$ \_\_\_\_\_; and,  
(Previous year's levy amount)

WHEREAS, the population of this district is  more than or  less than 10,000; and now, therefore,  
(Check one)

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 \_\_\_\_\_ tax year.  
(Year of collection)

The dollar amount of the increase over the actual levy amount from the previous year shall be \$ \_\_\_\_\_  
which is a percentage increase of \_\_\_\_\_% from the previous year. This increase is exclusive of  
(Percentage increase)

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.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**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 30<sup>th</sup>. 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>.

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**2020 OPERATING BUDGET**

Klickitat County Fire District 3

10/3/2019 yellow - additions for 2020

Category	2017		2018		2019		2020		notes
	admin	ops	admin	ops	admin	ops	admin	ops	
Salaries & Wages + employee paid benefits	136,665.00		139,398.30				191,520.61		277,444.45
Benefits (excluding employee paid buffer OT (wage and bens) wildland outlay to be reimbursed archive assistant 3% buffer over total	41,600.00		42,432.00				45,712.68		wildland will be paid up front and reimbursed archive assistant this will be refunded (grant) cost of living/salary increases/State agency rate increases
<b>Salaries &amp; Benefits</b>					181,830.30	211,650.00	211,650.00	272,160.29	
Volunteer Stipend	20,000.00		18,000.00		18,000.00		14,400.00		3,600 retainer for 3 captains
Captain stipend							3,600.00		pension and dis premium increases to 140 per FF 40x140= 5600
BVFF Dis/Pension	5,100.00		5,100.00		6,000.00		5,600.00		Rate increase Oct 1, 2019 to \$59/person
Lifer/Flight							3,000.00		new policy in jan 2021 so payment in Dec 2020 (11,421.00 est.)
Accidental D & D ins			3,807.00		3,807.00		3,807.00		3,500.00 estimated cost of additional 24/7 coverage
<b>Volunteer Stipend &amp; Benefits</b>			26,907.00		26,907.00	27,807.00	30,407.00		
plaques/dinner							2,700.00		
<b>Volunteer Recognition</b>	2,500.00		2,700.00		2,700.00	2,700.00	2,700.00		
printers (rent, sink, service) supplies (paper, misc.							2,000.00		printer lease estimate
<b>Office Expense/Supplies</b>	6,000.00		6,000.00		6,000.00		3,000.00		
legal							3,000.00		legal fees
Lexipol	6,652.00		5,000.00		5,000.00		3,000.00		2019 rate?
web site maint							600.00		web site only
IT services- Radcomp							2,000.00		IT services/ email set up, security, back up
MRSC							250.00		616.38/mo
payroll			1,500.00		2,000.00		2,500.00		Per Kristin at Herman-associates there is an increase in 2020
nov election cost			1,500.00		2,000.00		2,000.00		3 year audit 2017,2018,2019
STATE AUDIT							5,500.00		
<b>Professional Services</b>			8,000.00		8,000.00	11,850.00	24,600.00		
enduris							18,500.00		3.5% increase plus a buffer
<b>Insurance</b>	15,700.00		16,500.00		17,800.00	17,800.00	18,500.00		
legal notices/roster bids special meetings/hearings annexations other							200.00		
<b>Advertising</b>	500.00		1,300.00		1,400.00	1,400.00	1,900.00		
Active 911							360.00		
911 station phones						1,500.00	100.00		
yahoo domain									
misc						1,000.00	1,300.00		
Maintenance radios/pagers						1,300.00			
Ops Cell phone						4,500.00			
<b>Communications</b>	4,500.00		4,500.00		4,500.00	8,300.00	1,760.00		

	Category	2017	2018	sub totals	sub totals	sub totals	notes
ops	Vehicle Parts/Repairs service fleet	14,000.00	10,000.00 4,100.00	10,000.00 5,000.00	15,000.00	9,000.00 4,000.00	tires
	Vehicle Parts/Repairs					13,000.00	
ops	Rescue - Apparatus Supplies	7,500.00	2,500.00	2,000.00		1,500.00	tools
	hose test		3,500.00	3,600.00		3,600.00	decrease linear foot due to new hose but retain for 2021 budget
	pump test		1,500.00	2,000.00		1,700.00	2021 budget
	scba flow test			2,300.00		-	
	Rescue - Apparatus Supplies			7,500.00		9,900.00	
ops	Fuel	8,000.00	8,000.00	9,000.00	9,000.00	9,000.00	
	general supplies ground maint					5,000.00	
ops	Station Repairs - Supplies	20,000.00	10,000.00	10,000.00	10,000.00	5,000.00	
	PUD stn 31			4,500.00		4,500.00	
	PUD stn 32			2,500.00		2,500.00	
	PUD stn 33			1,000.00		1,000.00	
	Water			550.00		650.00	
	Century Link			4,500.00		4,500.00	
	propane			3,950.00		3,500.00	
	misc/buffer			1,700.00		1,950.00	4,000.00
ops	Utilities Services	17,000.00	17,000.00	17,000.00	17,000.00	18,600.00	
ops	Travel & Meals	3,490.00	3,000.00	4,000.00	4,000.00	4,000.00	mileage, hotels, meals
	EMS			4,000.00		4,000.00	EMT
	Fire			4,000.00		4,000.00	WFCA conf. State Auditors/WFOA
	Admin			1,500.00		1,500.00	ALL training, admin, fire and EMS
ops	Training		9,000.00	9,000.00	9,500.00	11,000.00	
	Turnouts x 3			7,500.00		-	
	wildland (pants, boots, )			3,000.00		-	
	misc			6,500.00		6,500.00	
	fire training props			4,000.00		2,500.00	
ops	Fire Supplies & serv	13,500.00	15,000.00	15,000.00	21,000.00	9,000.00	Fire related supplies - PPE,
	EMS licences					500.00	
	EMS Supplies					3,500.00	
	physio control service (AEDS)					5,000.00	
	Stryker cot service					-	
	budget to replace monitor					-	
ops	EMS Supplies & serv	9,500.00	9,500.00	9,500.00	9,500.00	9,000.00	Capital item
	Paid staff					2,000.00	
	Volunteers class B & A						
ops	Uniform apparel		2,000.00	2,000.00	4,000.00	2,000.00	

