

KLICKITAT COUNTY FIRE DISTRICT 3

200 Husum Street, Husum, WA 98623

Commissioner's Meeting

2020 Budget Hearing

Thursday November 14, 2019

1. Called to order: 13:20

2. In Attendance:

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

Chief Long, Rozalind Plumb, Robert Merritt.

3. Approval of agenda:

Motion to approve the agenda as presented made by Commissioner Connor, seconded by Commissioner Virts, (3 yay, 0 nay) motion passed.

4. **Review of 2020 General Levy amount:**

District's 2020 budget is based on the **Maximum Lawful Levy** as calculated by the Klickitat County Assessor's Office. The 2020 General Levy amount requested is

\$470,422.34

- i. Last year's (2019) **ACTUAL** levy total was **\$454,394.72**
- ii. 2019 requested/estimated amount was \$454,497.53 (actual amount collected was \$102.81 less than estimated).
- iii. Using the 2019 **Maximum Lawful** Levy amount, the legal 1% increase results in a total levy amount of **\$458,938.67** [454,394.72 plus 4,543.95 = 458,938.67]
- iv. The District can request the *Maximum Lawful Levy* amount.
- v. The *2020 estimated* increase in revenue resulting from new construction and improvements etc. as assessed by the County = **\$11,483.68**.
Based on 2019 Max Lawful levy, \$458,938.67 plus \$11,483.68 = **\$470,422.34**
- vi. Discussion and input from Commissioner Virts and Robert Merritt indicated the District is allowed to request greater than 1%. By requesting more than the maximum lawful Levy of 1% over the previous year, it ensures the District is eligible to receive unforeseen increases in revenues from property taxes. For example: If the district requests 5% over the previous year it does not guarantee a 5% increase

in revenues. The County will only levy the 1% Maximum Lawful Levy for 2020. However, if the Maximum Lawful Levy is received in total in 2020, and there are additional unforeseen revenues from delinquent taxes, or changes in assessed values, then the district is eligible for the additional funds. If the district only certifies to the 1%, then that is all they can receive. Robert Merritt confirmed this was a common practice. Legal Counsel – Brian Sure was called and confirmed during the meeting that it is a common practice to request greater than the 1%. Confirmation was also received over the telephone from the County.

- vii. The Commissioners reviewed the documentation required for certification. Staff were directed to adjust the certification to show 5% over the previous year.

5. Review of 2020 Operating Budget:

The District has predicted expenditures for the 2020 financial year by addressing the anticipated operating and capital requirements of the district. Anticipated expenditure is set out in line items. The Operating Budget is predicted to be \$499,422.35. This is higher than the county estimated levy amount of \$470,422.34 because it includes funding from White Salmon and Skamania Fire 3 of \$29,000 towards the Joint Training Captain Position. The Pie Chart shows the percentages. Salaries and benefits are within reasonable proportion of the total budget, but it is worth noting the Chief and Training Captain are paid well below industry standards.

6. Review of BOND Levy:

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

Capital Bond Amount = \$3,235,750.00

2020 Debt Service payment = \$235,361.91

Capital Levy amount for 2020 = \$320,000.00. This is the amount recommended to ensure coverage of the payment.

7. Public Discussion:

None.

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

Meeting adjourned: 14:12

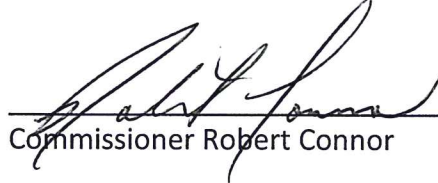
APPROVED BY:

Attest:

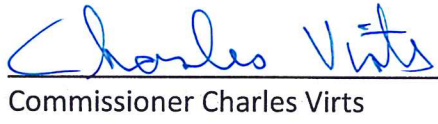
Chairman – Commissioner Thomas Montag. (date)



District Secretary Rozalind Plumb



Commissioner Robert Connor (date) 12-12-19



Commissioner Charles Virts (date) 12 Dec 2019

AGENDA

Public Hearing to receive public comment on the 2020 budget.

1. **Open Meeting:** Call to order. Time _____

2. **Approval of agenda (A)**

3. **Attendance:**

4. **Review of 2020 General Levy amount:**

District's 2020 budget is based on the **Maximum Lawful Levy** as calculated by the Klickitat County Assessor's Office. The 2020 General levy amount requested is **\$470,422.34.**

5. **Review of 2020 Operating Budget:**

The District has predicted expenditures for the 2020 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 Improvements Bond in November 2018.
Capital Bond Amount = \$3,235,750.00
Capital Levy amount for 2020 = \$320,000. This is the amount recommended to ensure coverage of the payment.

7. **Public Discussion:** 

7. **Motion to adjourn:** (A) Time 14:12

District: Fire 3		
	Previous Years Levy Amount	Maximum Lawful Levy since 1985
	\$454,394.72	\$454,394.72
plus 1% increase	\$458,938.67	\$458,938.67
<i>Estimated</i> 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	\$11,483.68	\$11,483.68
Estimated total Request		
	\$470,422.34	\$470,422.34
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%
	\$4,543.95	\$4,543.95
ESTIMATED Percentage increase over last years levy amount	using last years levy	using Max lawful levy
	1.00%	1.00%
Estimated total district value	\$569,367,132.00	

Previous Year State Assessed	\$8,882,379.00
Levy Real and Mobile Taxable Value	\$552,420,374.00
Levy Personal & Structure Taxable Value	\$8,064,379.00
Total	\$560,484,753.00

2020 OPERATING BUDGET

Klickitat County Fire District 3

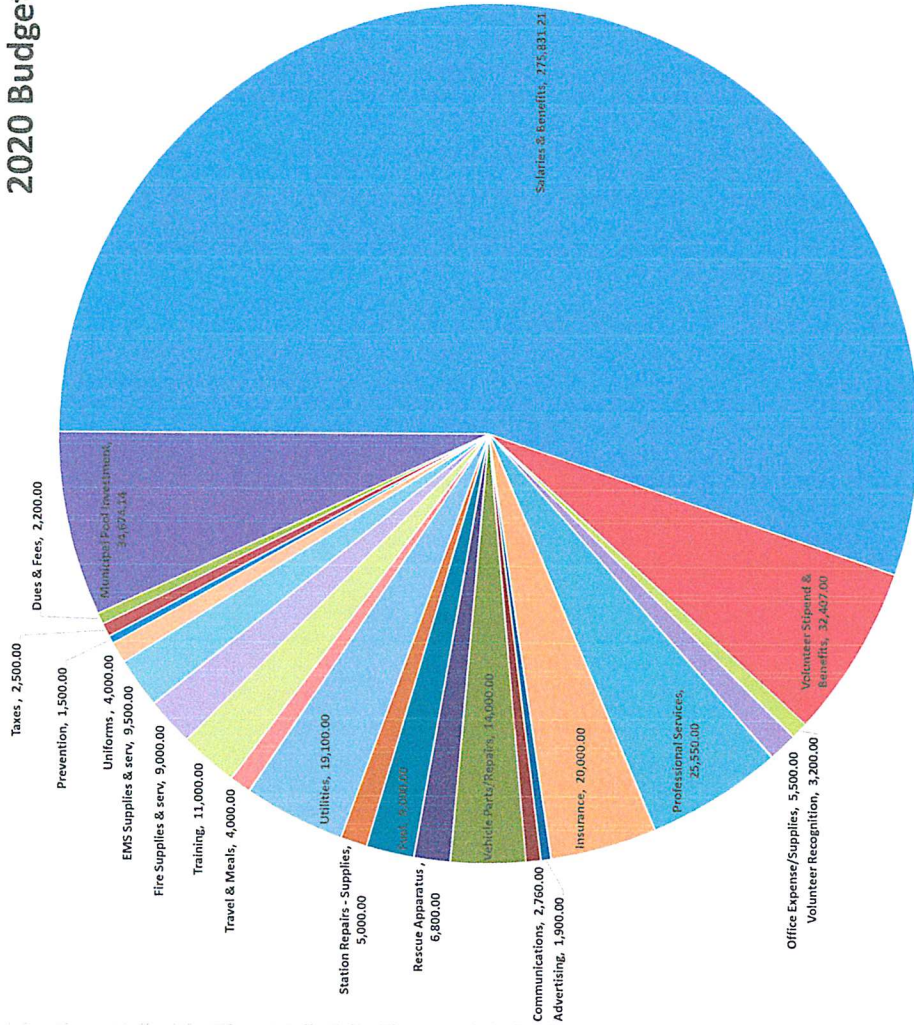
11/13/2019

Category	2017		2018		sub totals	sub totals	notes
admin	Salaries & Wages + employee paid benefits	136,665.00	139,398.30				
admin	Benefits (excluding employee paid buffer OT (wage and bens) wildland outlay to be reimbursed archive assistant 3% buffer over total Salaries & Benefits	41,600.00	42,432.00			191,520.61 45,712.68 13,564.00 10,000.00 7,000.00 8,033.92	wildland will be paid up front and reimbursed archive assistant this will be refunded (grant) cost of living/salary increases/State agency rate increases
admin	Volunteer Stipend	20,000.00	18,000.00	181,830.30	211,650.00	275,831.21	
	Captain stipend				18,000.00	14,400.00	3,600 retainer for 3 captains
	BVFF Dis/Pension	5,100.00	5,100.00		6,000.00	5,600.00	pension and dis premium increases to 140 per FF 40x140= 5600
	LifeFlight				3,000.00	3,000.00	Rate increase Oct 1, 2019 to \$59/person
	Accidental H &D ins LOD AD&D 24/7		3,807.00		3,807.00	3,807.00	new policy in Jan 2021 so payment in Dec 2020 (10,313)
	Volunteer Stipend & Benefits			26,907.00	27,807.00	32,407.00	2,003.00 estimated cost of additional 24/7 coverage (actual 1803/yea
admin	plaques/dinner	2,500.00	2,700.00	2,700.00	2,700.00	3,200.00	
	Volunteer Recognition						
	printers (rent,ink, service) supplies (paper, misc,					2,500.00 3,000.00	printer lease estimate 175/month
admin	Office Expense/Supplies	6,000.00	6,000.00	6,000.00	6,000.00	5,500.00	
admin	legal	6,652.00	5,000.00		5,000.00	3,000.00	legal fees
	Lexipol					3,500.00	2019 rate?
	web site maint				600.00	600.00	web site only
	IT services- Radcomp				2,000.00	8,300.00	8,300.IT services/ email set up, security, back up 616.38/mo
	MRSC				250.00	150.00	
	payroll		1,500.00		2,000.00	2,500.00	
	nov election cost		1,500.00		2,000.00	2,000.00	Per Kristin at Herman-associates there is an increase in 2020
	STATE AUDIT					5,500.00	3 year audit 2017,2018,2019
	Professional Services			8,000.00	11,850.00	25,550.00	
	enduris						
admin	Insurance	15,700.00	16,500.00	16,500.00	17,800.00	20,000.00	3.5% increase plus a buffer
	legal notices/roster bids special meetings/hearings annexations other					200.00 200.00 200.00 800.00 500.00	
admin	Advertising	500.00	1,300.00	1,300.00	1,400.00	1,900.00	
	Active 911						
	911 station phones				1,500.00	360.00	
	yahoo domain					100.00	
	misc					1,000.00	
	Maintenance radios/pagers					1,300.00	
ops	Ops Cell phone	4,500.00	4,500.00	4,500.00	4,500.00	2,760.00	
	Communications						

	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	9,000.00 5,000.00	tires
	Vehicle Parts/Repairs			14,100.00		14,000.00	
ops	Rescue - Apparatus Supplies hose test	7,500.00	2,500.00		2,000.00	1,500.00	tools
	pump test		3,500.00		3,600.00	3,600.00	decrease linear foot due to new hose but retain for 2021 budget
	scha flow test		1,500.00		2,000.00	1,700.00	2021 budget
	Rescue Apparatus			7,500.00		6,800.00	
ops	Fuel	8,000.00	8,000.00	8,000.00	9,000.00	9,000.00	
	general supplies ground maint					5,000.00	1,800.00
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				650.00	650.00	
	Century Link				4,500.00	4,500.00	
	propane				4,000.00	4,000.00	
	misc/buffer				3,950.00	1,950.00	4,000.00
ops	Utilities	17,000.00	17,000.00	17,000.00	17,000.00	19,100.00	
ops	Travel & Meals	3,490.00	3,000.00	3,000.00	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		11,000.00	
	Turnouts x 3 wildland (pants, boots,) misc fire training props				7,500.00 3,000.00 6,500.00 4,000.00	- - 6,500.00 2,500.00	Fire related supplies - PPE,
ops	Fire Supplies & serv	13,500.00	15,000.00	15,000.00		21,000.00	
	EMS licences EMS Supplies physio control service (AEDS) Stryker cot service budget to replace monitor					500.00 3,500.00 5,500.00	4,000.00
ops	EMS Supplies & serv	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	Capital item

2020 Budget

2020 budget summary	\$	%
Salaries & Benefits	275,831.21	55.23
Volunteer Stipend & Benefits	32,407.00	6.49
Volunteer Recognition	3,200.00	0.64
Office Expense/Supplies	5,500.00	1.10
Professional Services	25,550.00	5.12
Insurance	20,000.00	4.00
Advertising	1,900.00	0.38
Communications	2,760.00	0.55
Vehicle Parts/Repairs	14,000.00	2.80
Rescue Apparatus	6,800.00	1.36
Fuel	9,000.00	1.80
Station Repairs - Supplies	5,000.00	1.00
Utilities	19,100.00	3.82
Travel & Meals	4,000.00	0.80
Training	11,000.00	2.20
Fire Supplies & serv	9,000.00	1.80
EMS Supplies & serv	9,500.00	1.90
Uniforms	4,000.00	0.80
Prevention	1,500.00	0.30
Taxes	2,500.00	0.50
Dues & Fees	2,200.00	0.44
Municipal Pool Investment	34,674.14	6.94
Total	499,422.35	



TAX LEVY

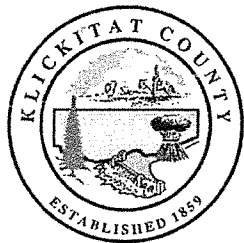
Klickitat Fire District No. 3
 UTGO Bond, 2018
 FINAL

Period Ending	Principal	Interest	Debt Service	Net Levy	Assessed Valuation	Mill Levy
12/01/2019	115,435.14	119,926.78	235,361.92	235,361.92	491,776,841.00	0.478595
12/01/2020	113,981.67	121,380.24	235,361.91	235,361.91	491,776,841.00	0.478595
12/01/2021	118,415.56	116,946.36	235,361.92	235,361.92	491,776,841.00	0.478595
12/01/2022	123,021.92	112,340.00	235,361.92	235,361.92	491,776,841.00	0.478595
12/01/2023	127,807.47	107,554.44	235,361.91	235,361.91	491,776,841.00	0.478595
12/01/2024	132,779.18	102,582.74	235,361.92	235,361.92	491,776,841.00	0.478595
12/01/2025	137,944.30	97,417.62	235,361.92	235,361.92	491,776,841.00	0.478595
12/01/2026	143,310.33	92,051.58	235,361.91	235,361.91	491,776,841.00	0.478595
12/01/2027	148,885.10	86,476.82	235,361.92	235,361.92	491,776,841.00	0.478595
12/01/2028	154,676.73	80,685.18	235,361.91	235,361.91	491,776,841.00	0.478595
12/01/2029	160,693.66	74,668.26	235,361.92	235,361.92	491,776,841.00	0.478595
12/01/2030	166,944.64	68,417.28	235,361.92	235,361.92	491,776,841.00	0.478595
12/01/2031	173,438.79	61,923.14	235,361.93	235,361.93	491,776,841.00	0.478595
12/01/2032	180,185.55	55,176.36	235,361.91	235,361.91	491,776,841.00	0.478595
12/01/2033	187,194.77	48,167.14	235,361.91	235,361.91	491,776,841.00	0.478595
12/01/2034	194,476.65	40,885.26	235,361.91	235,361.91	491,776,841.00	0.478595
12/01/2035	202,041.79	33,320.12	235,361.91	235,361.91	491,776,841.00	0.478595
12/01/2036	209,901.22	25,460.70	235,361.92	235,361.92	491,776,841.00	0.478595
12/01/2037	218,066.37	17,295.54	235,361.91	235,361.91	491,776,841.00	0.478595
12/01/2038	226,549.16	8,812.76	235,361.92	235,361.92	491,776,841.00	0.478595
	3,235,750.00	1,471,488.32	4,707,238.32	4,707,238.32		



**KLICKITAT COUNTY
TREASURER REPORT
October 2019**

Fund No.:	667.1	667.2	667.3
Fund Name:	FIRE DIST 3	FIRE DIST 3 BOND	FIRE DIST 3 CAP
BEGINNING CASH BALANCE	1 \$ 393,085.93	\$ 136,708.93	\$ 19,189.16
+++ Increases ++++			
Receipts (Revenue Dist Rpt)	2 143,456.69	98,614.68	5,269.69
Netted Transactions	3 -	-	-
Matured Investments	4 -	-	3,072,151.46
Interfund Transfers - In (397)	5 -	-	-
Other Revenue - JE's	6 -	-	-
Subtotal Increases	7 143,456.69	98,614.68	3,077,421.15
<< Disbursements >>			
Other Expenditures - JE & KC AP	8 32,744.11	-	35,484.78
Interfund Transfers - Out (597)	9 -	-	-
New Investments	10 200,000.00	-	-
Disbursements (AP & PR)	11 -	-	-
E - Transactions (ACH & EFTPS)	12 17,982.36	-	-
Debt Service P&I	13 -	-	-
Other	14 -	-	-
Subtotal Disbursements	15 250,726.47	-	35,484.78
ENDING CASH BALANCE	16 \$ 285,816.15	\$ 235,323.61	\$ 3,061,125.53
WARRANTS			
Previous Month O/S	17 -	-	-
Issued (+)	18 -	-	-
Redeemed (-)	19 -	-	-
Canceled (-)	20 -	-	-
WARRANTS OUTSTANDING (O/S)	21 -	-	-
Cash Balance <O/S Warrants >	22 \$ 285,816.15	\$ 235,323.61	\$ 3,061,125.53
INVESTMENTS			
Beginning Inv Balance	23 225,402.00	-	3,072,151.46
Matured Investments	24 -	-	3,072,151.46
New Investments	25 200,000.00	-	-
ENDING INVESTMENT BALANCE	26 425,402.00	-	-
DEBT SERVICE/BOND ACTIVITY			
Beginning Bond Principle Balance	27 (149,986.07)	-	-
Bond Principle Payments	28 -	-	-
Bond Interest Payments	29 -	-	-
ENDING BOND PRINCIPLE BALANCE	30 (149,986.07)	-	-



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 Hactor, 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 in "Help for Taxing Districts".

Thank you,

Tia Hactor
Klickitat County Assessor's Office
509/773-2439 (direct line)
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.

District: Fire 3		
	Previous Years Levy Amount	Maximum Lawful Levy since 1985
	\$454,394.72	\$454,394.72
plus 1% increase	\$458,938.67	\$458,938.67
<i>Estimated</i> 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	\$11,483.68	\$11,483.68
Estimated total Request		
	\$470,422.34	\$470,422.34
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%
	\$4,543.95	\$4,543.95
ESTIMATED Percentage increase over last years levy amount	using last years levy	using Max lawful levy
	1.00%	1.00%
Estimated total district value	\$569,367,132.00	

Previous Year State Assessed	\$8,882,379.00
Levy Real and Mobile Taxable Value	\$552,420,374.00
Levy Personal & Structure Taxable Value	\$8,064,379.00
Total	\$560,484,753.00

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.

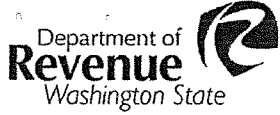
Print forms and review for final edits.

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: _____

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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 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 for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.