

Whatcom County Fire District #5
Point Roberts Fire Department

2030 Benson Road, Suite A
Point Roberts, Washington, 98281

Special Meeting of the Board of Commissioners
Work Session for the 2019 Budget

October 25th, 2018

MINUTES

In Attendance: Commissioner Virginia Lester
Commissioner Pat Harper
Chief Christopher Carleton
Financial Manager Patty Markel
Recording Secretary Linda Hughes

Absent: Commissioner William Meursing

Guests: Assistant Chief John Shields
Sandy Henry
Raye Newmen

A. CALL TO ORDER

The meeting was called to order at 4:03 p.m. by Commissioner and Vice Chair Lester, who advised that we would be reviewing a draft budget prepared by Chief Carleton and Financial Manager Patty Markel, saying that this meeting is a work session only.

Chief Carleton reiterated that the formal budget will come before the Commissioners in November for ratification.

B. WORK SESSION FOR 2019 BUDGET

Chief Carleton began presenting a draft 2019 preliminary budget by illuminating an overhead projection of the worksheets that he and Financial Manager Markel had prepared. He described some adjustments made to certain line items that would be explained in further detail, with the assistance of Financial Manager Markel, as the meeting progressed.

Chief Carleton reviewed previous years' banked capacity and the annual decision Commissioners had to make about how much of the banked capacity should be added onto the levy. This is the first year where all previous years' banked capacity has been taken and the only available increase to the levy is the 1% allowed by law.

Line by line, Chief Carleton introduced projected income from a variety of sources, and talked about the income potential that is not considered in this budget simply because there are no guarantees of those income sources, such as ambulance transport reimbursement, and any grant funding received.

Financial Manager Markel reviewed the 1% information she received from Whatcom County Assessor's office regarding the 2019 tax levy, saying that WCFD5 is eligible to take the 1% increase (actually .96691%) which will equate to \$5,771.75 and when added to the 2018 Levy of \$596,925.29 results in a levy income result for 2019 of \$602,697.04. Total projected 2019 funding is \$624,497.04.

Chief reviewed the divisional categories, saying that they are essentially the same divisions as last year, making it easier to track spending.

Chief then reviewed the entire budget, line by line, and offered explanations of the changes over last year. In some line items, the amount budgeted for 2019 is less, such as the Special Meeting costs, as it appears that most business is being conducted during Regular Meetings, decreasing the need for Special Meetings.

He continued to describe some line items that have increases built in, such as postage, tower contracts and the Wellness Program for firefighters. He noted that the Wellness program has added the services of a yoga instructor and a workout coach.

Upon completion of his review of the line items, Chief Carleton pointed out that the total expenses are only \$2,500 more than last year's budget.

Commissioner Harper asked what the difference is between Red Card Command System and Blue Card Command System, and Chief replied that Red Card is wildland and Blue Card is structural.

Chief Carleton concluded his budget presentation by presenting a draft Resolution (2018-04) prepared by Financial Manager Markel for consideration between now and the next meeting. Commissioner Lester inquired about the draft Resolution and Financial Manager Markel indicated that in previous years two Resolutions were drafted, but were essentially very similar, and this year she combined the wording of the two Resolutions into one.

Budget conclusion is expected revenue of \$624,497.04, Divisional expenses of \$575,499, leaving a surplus of \$48,998.04 to roll over to the following year.

Commissioner Lester commented that the proposed changes were logical and reasonable, and also that this year's budget is very simple to understand.

The next regularly scheduled meeting will be held on November 12th, 4:00 pm wherein the final budget will be ratified.

C. ADJOURNMENT

As there was no further business, Commissioner Lester moved to adjourn the meeting at 4:40 pm. Commissioner Harper seconded the motion. **Motion passed 2 – 0.**

Absent

Commissioner William Meursing

Virginia Lester

Commissioner Virginia Lester

Pat Harper

Commissioner Pat Harper

Dated Nov. 12, 2018

Attest: Linda Hughes

Recording Secretary Linda Hughes