

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 2022 Budget**

October 26th, 2021

MINUTES

In Attendance via Zoom platform: Commissioner Virginia Lester
Commissioner Pat Harper
Commissioner Raye Newmen
Financial Manager Patty Markel
Chief Christopher Carleton

Also attending on Zoom: District Secretary Linda Hughes

Guests: several guests via online Zoom platform

A. CALL TO ORDER

The meeting was called to order at 4:00 p.m. by Commissioner Lester.

Commissioner Lester asked if any of the guests wanted to introduce themselves or ask any questions. Two guests, Bill Zidel and Lynn Taylor, introduced themselves, but had no questions for the Commissioners or Chief at this time.

B. WORK SESSION FOR 2022 BUDGET

Chief Carleton reminded everyone that this is a work session only and that no formal action will be undertaken today. He then shared a screen on the Zoom platform for all viewers to follow along, beginning with a Levy calculation worksheet and proposed budget. Chief described the current levy available to the District for Commissioners to consider. Although referred to as the 1% increase, this year's available levy increase is .62118%, which would result in revenue of \$3,895.17

Chief continued to report that the total projected revenue in this year's proposed budget is \$653,758.87, which does not include some sources of revenue such as new home construction or payment of back taxes owed. If the 2022 budget were adhered to as projected, there would remain a carry-over projected reserve amount of \$15,757.87.

Commissioner Lester asked what the anticipated revenue is to the District from new home construction. Chief responded that it was approximately \$3,000.00 last year, noting that while the construction fees don't bring in a lot of revenue, those new homes are then added to the following year's tax roll for ongoing revenue generation.

Chief asked Financial Manager Markel to identify how much revenue the District has not received due to unpaid property taxes. She responded that the total amount due and owing is \$37,305.00, broken down as follows: \$23.00 from 2017, \$122.00 from 2018, \$13,400.00 from 2019 and \$23,566.00 from 2020.

Chief Carleton then reviewed the entire budget, through each division of categorized expenses, and each line item within those divisions.

Financial Manager Markel then presented draft Resolution 2021-02, essentially approving the levy increase, for the Commissioners' consideration.

Financial Manager Markel also presented draft Resolution 2021-03, essentially adopting the Budget and certifying the levy increase, for the Commissioners' consideration.

Chief Carleton noted that once the budget is finalized, at the November Regular Meeting, it will then be posted on the District website for everyone to see.

Commissioner Lester asked if anyone had any questions.

Bill Zidel inquired about the inflation rates used and whether it could have an impact on any of the line items of this budget. Financial Manager Markel agreed that it is difficult to definitively create any budget, and certain assumptions are used based on historical data from previous years. Chief also responded that he generally considers a 3% inflation increase on all essential equipment and firefighter clothing and gear.

Mr. Zidel also inquired whether there might be an opportunity to amortize the cost of a new generator when the time comes to replace the one at the fire station.

Chief responded that he hopes to get the entire cost of a new generator covered by an AFG or FEMA grant, and felt confident that he would be successful in that endeavor.

Chief asked Assistant Chief Shields to review the condition of the current generator who responded that even when the generator is being used by the entire station for power, including all of the emergency vehicles plugged in to charging stations, the generator has operated at only 50% capacity. Assistant Chief Shields also confirmed that the generator is regularly maintained, and every five years undergoes quite an overhaul of hoses, connections and other vital components. It is expected that this generator should serve the District for many years to come, although Chief Carleton said that he keeps the future needs of the District in mind when he is preparing budgets.

Chief Carleton reminded everyone that he intends to be reviewing the Capital Facilities Plan in the near future to assess whether the District is on track, lagging, or accelerating in preparation for anticipated large expenses.

Commissioner Lester thanked Chief Carleton and Financial Manager Markel for their work on the Budget, and also thanked the Chief and his entire team for the covid related work that they have undertaken in the past year that is not reflected in the budget.

Chief Carleton similarly thanked all of the Commissioners for their dedication to this District and the budget process, also thanking the Financial Manager and District Secretary for their important contributions to the District.

I. ADJOURNMENT

As there was no further business, Commissioner Lester moved to adjourn the meeting. Commissioner Harper seconded the motion. **Motion passed 3 – 0.**

The next Regular Meeting of the Board of Commissioners will be November 10th, 2021, at 4:00 pm.



Commissioner Virginia Lester



Commissioner Pat Harper

Commissioner Raye Newmen

Dated

November 10, 2021

Attest:


Recording Secretary Linda Hughes