

Clallam County Fire Protection District No. 4



P.O. Box 106
Joyce, Washington 98343
360-928-3132
Fax 360-928-9604
Email: station1@clallamfire4.org

Commissioners:
Bruce Leiper, Chair
Sam Nugent, Vice Chair
Marcus "Ben" Pacheco
Sherri "Lynne" Kastner
Dan Peacock
Fire Chief
Gregory Waters

CLALLAM COUNTY FIRE PROTECTION DISTRICT No. 4
BOARD OF COMMISSIONERS SPECIAL BUDGET WORKSHOP MEETING MINUTES
OCTOBER 13, 2024
JOYCE, WASHINGTON

Members Present

Bruce Leiper, Chairman/Commissioner
Sam Nugent, Vice-Chairman/Commissioner
Marcus "Ben" Pacheco, Commissioner
Sherri "Lynne" Kastner, Commissioner
Dan Peacock, Commissioner

Others Present

Greg Waters, Fire Chief
Carolyn Flint, Quartermaster
Cheryl Anderson, Administrative Assistant
Rae Leiper, District Secretary to the Board

I. Call to Order

Chairman Bruce Leiper called the special meeting to order at 9:00 a.m. So ordered.

II. Roll Call of Commissioners

Bruce noted that all commissioners were present.

Bruce welcomed the commissioners and reminded them of their fiscal responsibilities to make the best use of the funds that come from property taxes and other public revenues. He also encouraged commissioners to maintain a reserve fund to preserve the ability of the District to provide services in the event there is a catastrophic loss of normal revenue streams.

Bruce then called for a 10-minute break so that commissioners could get breakfast. The meeting reconvened at 9:19.

III. Board Work Session

A. 2024 Budget Amendment

First, the Board undertook the task of amending the Revenue section of the 2024 budget. Total revenues on the adopted 2024 budget were projected to be \$2,967,365. After reviewing the current county "revenues and expenditures by fund" sheet for year-to-date revenues, line items were changed to show revenues expected by year's end. The amended revenues for 2024 are now predicted to be \$4,155,604.

The Board then moved to reviewing estimated Expenditures for Operations and Maintenance as proposed in the 2024 budget. After reviewing all actual expenses for the year up to September, 2024, the expenditures budget for 2024 was amended to \$3,185,931.

The amended budget now shows the District can expect an unencumbered balance of \$969,673 by the end of 2024. This amount will be carried forward into next year's budget.

During the process of reviewing line items, Commissioners noted line items which came in higher or lower than budgeted. On the revenue page, it was noted that timber revenues are significantly higher than anticipated. Continuing high interest rates on Local Government Investment Pool balances have led to generous earnings on funds held in the county accounts. Donations from the public have been especially large this past year. On the Expenditures page, several items added more to District expenses than expected. Travel and insurance costs are going up everywhere. An increase in the number of new volunteers led to the good problem of having to provide more gear than was expected, thus raising the cost of uniforms and firefighting equipment. The cost of building the new apparatus bay also impacted expenses in 2024.

Bruce then called for a short break at 11:41. The meeting reconvened at 12:01.

B. 2025 Budget Development

When the board reconvened, Cheryl had printed the worksheet with the amended budget numbers for commissioners to quickly review.

Board members then began the development of the 2025 budget. The unencumbered balance figure of \$969,673 determined during the budget amendment process was the starting amount. The first step was to propose expected revenues. Most line-item revenues were expected to remain the same. Revenues from the sale of county timber continue to be unpredictable, so Commissioners kept the projected revenue at \$75,000. Property tax revenues will be limited to the 1% factor this year as the 5-year Cost of Living allowances that were voted in when the levy lid increase was approved in 2019 have expired. The budget line item for LOCAL Program proceeds was returned to \$0 as those funds have already been received. The District's projected revenues of \$798,975 for 2025 plus the Unencumbered Fund Balance of \$969,673 from 2024 total to \$1,768,648.

Next, the Commissioners set expected expenditures for 2025 in a line-by-line process. The biggest difference in projected expenditures will be a decrease in Facility Capital Outlay, as the District will have completed the construction of the new apparatus bay, so that line item will return to a figure in keeping with past capital outlay expenditures. New BARS items were added to show expenditures for debt servicing which will total \$85,600 towards the principal and interest on the LOCAL program proceeds in 2025.

The projected District expenditures for 2025 came to \$974,200. Revenues are projected to be \$1,768,648. The ending balance of \$794,448 is within the District's guidelines of maintaining a healthy reserve.

Commissioners praised Chief Waters for being frugal and cautious during this building process. He has been diligent in keeping costs to budget and overseeing the construction of an apparatus bay of which the District can be proud.

IV. Adjourn

Dan moved and Lynne seconded a motion to adjourn the meeting. The meeting was adjourned at 1:11.

Respectfully submitted,
Raeann Leiper
District Secretary

