

January 16, 2025

Finance Report

The following figures are from the December 2024 Treasurer's Report

	Fund	Beginning Balance	Deposits	Disbursements	Ending Balance
1	General 667.1	1,138,806.78	1,025,000.00	1,068,371.06	1,127,255.57
2	Capital 667.3	7,232.72	0.00	0.00	7,232.72
3	Bond 667.2	569,403.79	4,569.16	525,186.16	48,786.79
4	Invested Gen	0.00	0.00	1,025,000.00	0.00
5	Invested CAP	0.00	0.00	0.00	0.00

1. GENERAL EXPENSE FUND 667.1: See 2025 Operating Budget table and graphs.

General Expenditure Scripts for approval

Date	Amount	Date	Amount
12/17/24	2,675.87	12/23/24	3,182.33
12/18/24	910.09	01/07/25	7,897.20
12/19/24	4,719.07	01/10/25	2,385.35
12/19/24	4,622.52	01/13/25	9,765.80
12/19/24	637.22		

2. CAPITAL FUND 667.3: See 2025 Capital summary.

Capital Expenditure Scripts for Approval

Date	Amount

3. BOND FUND 667.2:

E-Transactions (AP & PR) \$3,950.00 D.A. Davidson charge

Debt repayment schedule (2024 June 1 \$51,291.37, December 1 \$184,070.55, December 23 \$521,236.16)

2018 12/18	\$3,225,750.00			
year	Principle	Interest	Sub Total	Annual Total
2024 June		51,291.37	51,291.37	
2024 Dec	132,779.18	51,291.37	184,070.55	
2024 Dec	520,000.00	1,236.16	521,236.16	756,598.08

4. Internal Review and Reconciliation

	Date	By
Treasurer's Report	01/15/25	Commissioner Connor
Auditor's Report	01/15/25	"
Credit Card	01/15/25	"
Petty Cash	01/15/25	"
Payroll	01/15/25	"
General Deposits	01/15/25	"



**Klickitat County
TREASURER REPORT
December 2024**

WKIFA
JAN - 7 REC'D
2025

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 \$ 1,138,806.78	\$ 569,403.79	\$ 7,232.72

+++ Increases ++++

Receipts (Revenue Dist Rpt)	2	31,819.85	4,569.16	-
Netted Transactions	3	-	-	-
Matured Investments	4	1,025,000.00	-	-
Interfund Transfers - In (397)	5	-	-	-
Other Revenue - JE's	6	-	-	-
Subtotal Increases	7	1,056,819.85	4,569.16	-

<< Disbursements >>

Other Expenditures - JE & KC AP	8	22,397.72	-	-
Interfund Transfers - Out (597)	9	-	-	-
New Investments	10	1,025,000.00	-	-
Disbursements (AP & PR)	11	-	-	-
E - Transactions (ACH & EFTPS)	12	20,973.34	3,950.00	-
Debt Service P&I	13	-	521,236.16	-
Other	14	-	-	-
Subtotal Disbursements	15	1,068,371.06	525,186.16	-

ENDING CASH BALANCE	16	\$ 1,127,255.57	\$ 48,786.79	\$ 7,232.72
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WARRANTS

Previous Month O/S	17	-	-	-
Issued (+)	18	-	-	-
Redeemed (-)	19	-	-	-
Canceled (-)	20	-	-	-
WARRANTS OUTSTANDING (O/S)	21	-	-	-

Cash Balance <O/S Warrants >	22	\$ 1,127,255.57	\$ 48,786.79	\$ 7,232.72
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INVESTMENTS

Beginning Inv Balance	23	-	-	(0.00)
Matured Investments	24	1,025,000.00	-	-
New Investments	25	1,025,000.00	-	-
ENDING INVESTMENT BALANCE	26	-	-	(0.00)

DEBT SERVICE/BOND ACTIVITY

Beginning Bond Principle Balance	27	-	2,174,050.00	-
Bond Principle Payments	28	-	520,000.00	-
Bond Interest Payments	29	-	1,236.16	-
ENDING BOND PRINCIPLE BALANCE	30	-	1,654,050.00	-



Fund Revenue Distribution
As of 12-31-2024

Fund	Account	Description	Year	Daily	Month-To-Date	Fiscal Year-To-Date
667	FIRE DISTRICT #3 GENERAL FUND					
	66731111	Real & Personal Propert	2024	\$0.00	\$7,882.07	\$531,409.89
			2023	\$24.72	\$622.65	\$10,501.74
			2022	\$0.00	\$0.00	\$2,000.60
			2021	\$0.00	\$16.52	\$2,826.89
			2020	\$0.00	\$0.00	\$15.96
			2019	\$0.00	\$0.00	\$13.70
			2018	\$0.00	\$0.00	\$15.01
			Fund Totals:	\$24.72	\$8,521.24	\$546,783.79
667001	FIRE DISTRICT #3 GENERAL FUND					
	667131211	Private Harvest Tax;	2024	\$0.00	\$0.00	\$4,792.69
	6671317200000	Leasehold Excise Tax	2024	\$101.09	\$101.09	\$361.02
	6671332152301	USDOI;FOREST SERV & CORP ENG	2024	\$0.00	\$0.00	\$151.99
	66713350232	ST SHAR;Non-Timber St Frst Lnd	2024	\$0.00	(\$643.90)	\$2,238.69
	66713360231	DNR PILT NAP/NRCA	2024	\$216.03	\$216.03	\$216.03
	667136111	Investment Interest	2024	\$0.00	\$2,910.79	\$63,623.57
	667138611	Agency Deposits	2024	\$0.00	\$20,714.60	\$68,170.62
			Fund Totals:	\$317.12	\$23,298.61	\$139,554.61
667002	FIRE DISTRICT #3 BOND FUND					
	667231111	Real & Personal Property	2024	\$0.00	\$4,498.99	\$310,741.48
			2023	\$15.03	\$378.50	\$6,106.13
			2022	\$0.00	\$0.00	\$1,220.40
			2021	\$0.00	\$10.72	\$1,835.14
			2020	\$0.00	\$0.00	\$10.71
			2019	\$0.00	\$0.00	\$9.66
	667231211	Private Harvest Tax;Timber	2024	\$0.00	\$0.00	\$2,426.83
	667231721	Leasehold Excise Tax	2024	\$59.41	\$59.41	\$212.18
	66723350232	ST SHAR;Non-Timber St Frst Lnd	2024	\$0.00	(\$378.46)	\$1,234.85
			Fund Totals:	\$74.44	\$4,569.16	\$323,797.38
667003	FIRE DISTRICT #3 CAP FUND					
	667336111	Investment Interest	2024	\$0.00	\$0.00	\$1,173.34
			Fund Totals:	\$0.00	\$0.00	\$1,173.34

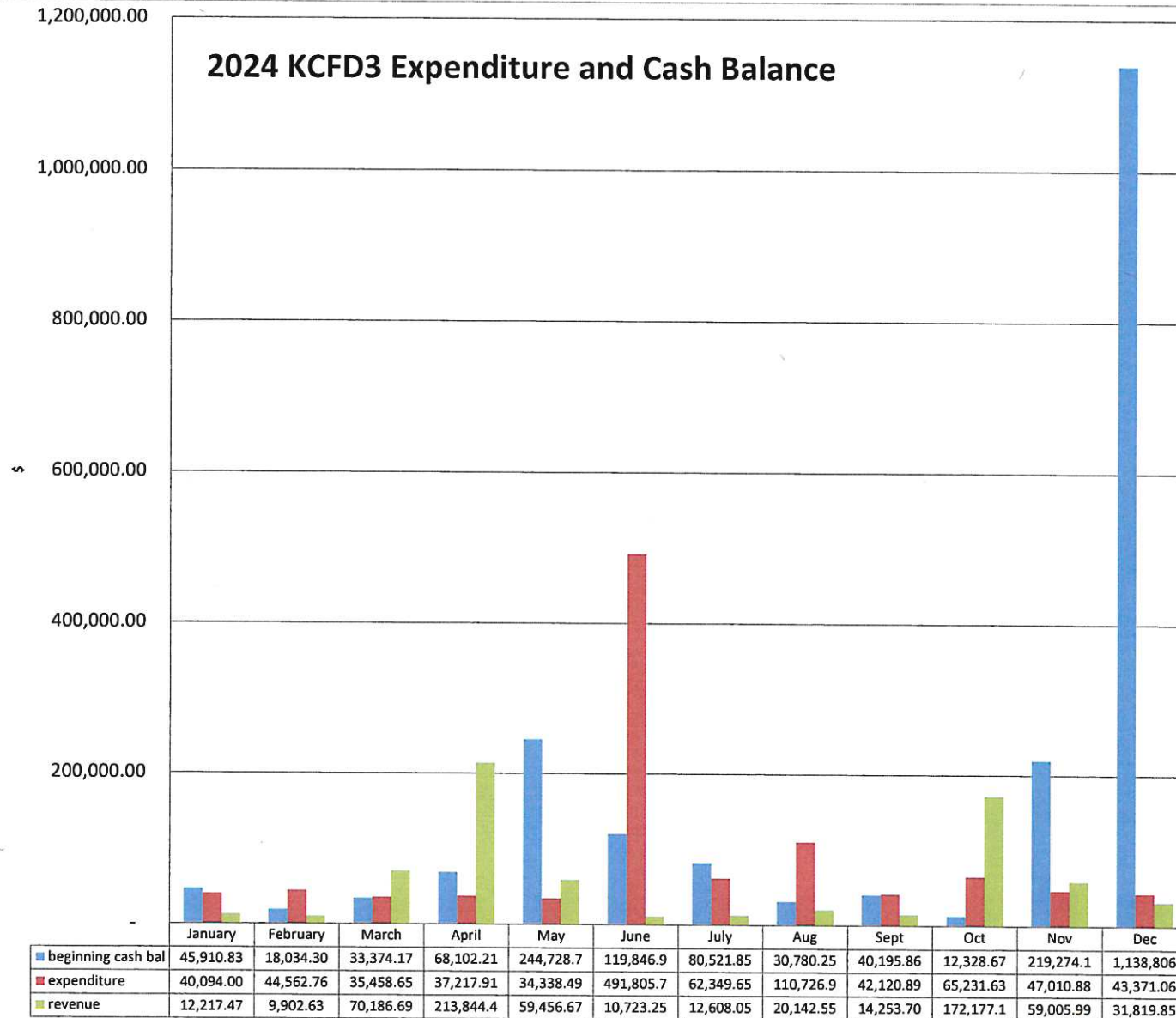
2024 Operating Budget

Updated 1/14/2025

This budget sheet is connected to the expenditure spreadsheet.

BUDGET 2024	Klickitat County Fire District 3					
CATEGORY	Original Budget	DECEMBER expenditure	Expenditure YTD	Balance	% Used	NOTES
Salaries & Wages + employee paid benefits	207,293.95	18,112.05	229,303.65	(22,009.70)	111%	294,330.11
Benefits (excluding employee paid)	87,036.16	5,126.41	55,652.81	31,383.35	64%	
Volunteer Stipend	16,600.00	9,978.81	23,964.83	(7,364.83)	144%	2023 paid. Expect to pay for 2024 through November RFA
Volunteer Disability/Pension/lifeflight	13,907.00	-	3,690.00	10,217.00	27%	
Volunteer Recognition	3,500.00	-	2,192.00	1,308.00	63%	Associations reimburse \$
Office Expense/Supplies	6,600.00	147.26	7,347.42	(747.42)	111%	
Professional Services	26,462.53	1,562.71	31,707.13	(5,244.60)	120%	
Insurance (Enduris)	47,219.00	-	58,135.00	(10,916.00)	123%	Increased premiums
Communications	3,865.00	78.00	8,350.17	(4,485.17)	216%	Additional pagers
Advertising	500.00	-	540.00	(40.00)	108%	
Vehicle Parts/Repairs/service	8,000.00	-	18,101.80	(10,101.80)	226%	E32 tires, C300 repairs+tires, U31 tires
Rescue - Apparatus/Supplies	11,298.00	-	5,351.96	5,946.04	47%	
Fuel	12,000.00	302.56	9,082.34	2,917.66	76%	
Facilities/Station Repairs/Supplies	4,500.00	28.28	3,298.88	1,201.12	73%	
Utilities Services	21,350.00	1,879.42	18,456.72	2,893.28	86%	
Travel & Meals	3,000.00	-	3,835.73	(835.73)	128%	
Training	7,500.00	29.00	6,573.57	926.43	88%	
Fire Supplies/service	23,200.00	-	19,591.45	3,608.55	84%	
EMS Supplies/service	3,530.00	1,256.48	8,633.06	(5,103.06)	245%	
Uniform/apparel	3,000.00	-	1,101.80	1,898.20	37%	
Prevention	1,700.00	-	1,706.94	(6.94)	100%	
Taxes (for previous year)	3,000.00	-	1,031.01	1,968.99	34%	
Dues & Fees	3,060.00	2,180.00	6,585.52	(3,525.52)	215%	
Municipal Pool Reserve	26,697.54	-	-	26,697.54	0%	
Total budgeted expenditure	544,819.18	40,680.98	524,233.79	20,585.39	96%	
WKRFA	25,000.00	2,690.08	12,324.40	12,675.60	49%	
CAPITAL PURCHASE - Pumper	456,757.45	-	458,122.20	(1,364.75)	100%	
Pumper Supplies	13,657.20	-	14,449.58	(792.38)	106%	
CAPITAL PURCHASE - FIRE ENGINE	35,000.00	-	32,558.50	2,441.50	93%	
Total Actual Expenditure		43,371.06	1,041,688.47			
Invested funds			-			
Ave. property tax estimated in November 2024 \$533,950.75 + 10,868.43 new construction						

2024 KCFD3 Expenditure and Cash Balance





WEST KLICKITAT REGIONAL FIRE AUTHORITY

Policy name: VOLUNTEER SERVICE POLICY **DRAFT_v3**

Number: 100.xx

Adopted:

Revised:

1. Purpose

West Klickitat Regional Fire Authority (WKRFA) provides a variety of emergency and community services by developing and maintaining a community-based group of Volunteer Members.

This policy defines the relationship between the The WKRFA Governing Board and Commissioners promulgate this policy. Board of Governors desires to define its relationship with the Volunteer Members. The intent is to outline and the services each party desires to offer each other offers, to meet the emergency services to the community. Exceptions to this policy are at the sole discretion of the WKRFA. This policy will be reviewed annually.

2. Objective

It is the policy of the WKRFA to accept the services of the residents of the community as Volunteer Members under the following terms and conditions:

3. **SELECTION OF VOLUNTEER MEMBERS**

All persons selected to perform services as Volunteer Members shall be selected in accordance with this WKRFA membership/selection policy. Although the Volunteer Members are NOT employees of the Fire District, they shall be selected by the WKRFA to serve the WKRFA consistent with the qualifications of full-time employees.

4. **AGE RESTRICTION**

All citizens selected to perform services as Volunteer Members must have attained the age of eighteen (18) years of age and have graduated from High School (or GED) to become a **full-service Volunteer Member**. Junior/cadet Firefighters must be at least 16 years of age with parental consent to engage in cadet level activities.

5. **TERMINATION OF VOLUNTEER MEMBERS**

All persons selected to perform services as Volunteer Members shall abide by all policies, procedures and regulations of the WKRFA and are subject to discipline for violations thereof. Volunteer Members are "at will" members of the WKRFA and may be released or terminated without cause.

6. **VOLUNTEER MEMBERS SERVICES**

All persons selected to perform services as a Volunteer Member agree to be 'on-call' while they are within the geographical boundaries of the WKRFA. While the WKRFA encourages all Volunteer Members to respond to emergency calls, the final determination of whether or not to respond to an emergency shall be made by the Volunteer Member in his/her sole discretion.



WEST KLICKITAT REGIONAL FIRE AUTHORITY

7. **VOLUNTEER STATUS**

All persons selected to perform services as a Volunteer Member shall provide said services for free and will not receive a salary, wage or a payment for the services rendered or shall NOT be considered to be full-time or part-time employees of the Fire District.

8. **EQUIPMENT FURNISHED BY THE FIRE DISTRICT**

The Fire District shall provide all protective clothing, equipment and facilities for the Volunteer Member in order for them to render their services for the WKRFA.

9. **MATERIALS AND COSTS PROVIDED/EXPENDED BY THE VOLUNTEER MEMBER**

All persons selected to perform services as Volunteer Members shall furnish, at no expense to the WKRFA, any other personal clothing, costs and private transportation required by the Volunteer Member to provide Volunteer Member services or to attend required training sessions.

10. **TRAINING FURNISHED BY FIRE DISTRICT**

The WKRFA shall provide all training and certification for the Volunteer Members in accordance with Federal, State and Fire District training requirements. Failure to meet those training standards may result in termination as a Volunteer Member.

11. **REIMBURSEMENT OF EXPENSES**

- a. The WKRFA may provide a reimbursement stipend to all persons selected to perform services to the WKRFA as a Volunteer Member in accordance with Federal Department of Labor Standards, Washington State Law and the WKRFA ["Volunteer Stipend and Units of Service Policy"](#) in order to offset out-of-pocket personal expenses incurred by the Volunteer Member in performing services to the WKRFA.
- b. Members that receive a reimbursement stipend recognize that the IRS considers such reimbursements to be reportable income that is subject to social security and Medicare taxes. Members choosing to receive reimbursement stipends will be required to complete an IRS form W-2 with the WKRFA. The amounts reported may be deductible on the volunteer's personal income tax return and Volunteer Members should obtain independent tax advice.
- c. ~~The reimbursement stipend to Volunteer Members performing services to the Fire District is entirely voluntary.~~ Members who perform services for the ~~Fire District~~ WKRFA do so at their sole discretion and pleasure and may choose to perform these services without reimbursement or cost to the Fire District entirely by their choice. [Members wishing to opt out of receiving the stipend should do so in writing to the Administrative Manager.](#)

Commented [RP1]: Establish the Stipend and units of service policy.

Commented [JB2]: Is this voluntary for the Member or the WKRFA?

12. For the protection of the Volunteer Members and their families, the Fire District will provide medical insurance coverage for any Fire District activity through the Washington State Board for Volunteer Firefighters; and a life and disability insurance program for each member for any activity or service performed for the Fire District.



WEST KLICKITAT REGIONAL FIRE AUTHORITY

Acknowledgement Form: Volunteer Service Policy

I acknowledge that I received and read the Volunteer Service Policy and/or had it explained to me. I understand that it is my responsibility to abide by all rules contained in the policy.

I acknowledge that I will be alerted when changes and updates are made to the Volunteer Service Policy and will be responsible for reading and complying with these updates.

Volunteer Member's Printed Name: _____

Volunteer Member's Signature: _____

Witness's Signature: _____

Date of Annual Review: _____

Adopted by The WKRFA Governing Board: _____

Revised: _____