

October 10, 2024

Finance Report

	Fund	Beginning Balance	Deposits	Disbursements	Ending Balance
1	General 667.1	40,195.86	14,253.70	42,120.89	12,328.67
2	Capital 667.3	7,153.02	79.59	0.00	7,232.61
3	Bond 667.2	633,890.69	4,144.75	0.00	638,035.44
4	Invested Gen	1,007,537.50	0.00	0.00	1,007,537.50
5	Invested CAP	0.00	0.00	0.00	0.00

1. **GENERAL EXPENSE FUND 667.1:** See 2023 Operating Budget table and graphs.

General Expenditure Scripts for approval

Date	Amount	Date	Amount
9/12/24	3,703.33		
9/16/24	2,681.30		
9/24/24	184.34		
9/30/24	15,163.40		

2. **CAPITAL FUND 667.3:** See 2023 Capital summary.

Capital Expenditure Scripts for Approval

Date	Amount

3. **BOND FUND 667.2:**

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

2018 12/18	\$3,225,750.00			
year	Principle	Interest	Sub Total	Annual Total
2024 June		51,291.37		
2024 Dec				

4. **Internal Review and Reconciliation**

	Date	By
Treasurer's Report	10/10/24	Commissioner Connor
Auditor's Report	10/10/24	"
Credit Card	10/10/24	"
Petty Cash	10/10/24	"
Payroll	10/10/24	"
General Deposits	10/10/24	"

2024 Operating Budget

Updated 10/10/2024

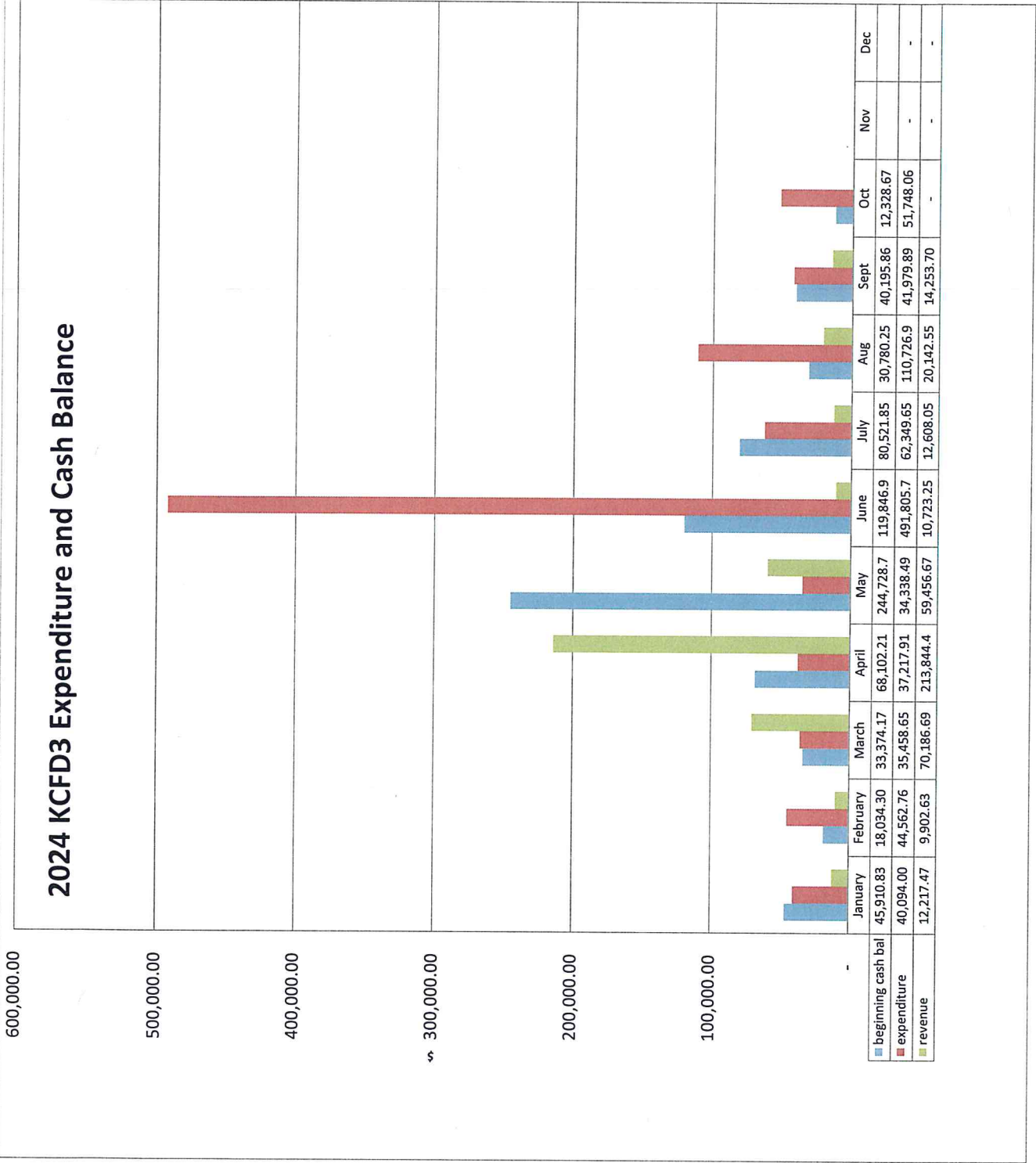
This budget sheet is connected to the expenditure spreadsheet.

Klickitat County Fire District 3

BUDGET 2024

CATEGORY	Original Budget	October expenditure	Expenditure YTD	Balance	% Used	NOTES
Salaries & Wages + employee paid benefits	207,293.95	30,539.75	193,999.03	13,294.92	94%	
Benefits (excluding employee paid)	87,036.16	4,879.42	44,907.35	42,128.81	52%	
Volunteer Stipend	16,600.00	831.15	13,986.02	2,613.98	84%	
Volunteer Disability/Pension/lifelight	13,907.00	-	3,690.00	10,217.00	27%	
Volunteer Recognition	3,500.00	-	1,962.11	1,537.89	56%	
Office Expense/Supplies	6,600.00	38.17	4,740.39	1,859.61	72%	
Professional Services	26,462.53	296.17	25,383.79	1,078.74	96%	
Insurance (Enduris)	47,219.00	-	54,591.00	(7,372.00)	116%	2023 paid. Expect to pay for 2024 through November due to RFA
Communications	3,865.00	-	7,944.71	(4,079.71)	206%	Associations reimburse \$
Advertising	500.00	-	171.00	329.00	34%	Increased premiums
Vehicle Parts/Repairs/service	8,000.00	-	14,380.42	(6,380.42)	180%	Additional paggers
Rescue - Apparatus/Supplies	11,298.00	3,343.25	4,493.36	6,804.64	40%	E32 tires, C300 repairs
Fuel	12,000.00	-	6,625.17	5,374.83	55%	
Facilities/Station Repairs/Supplies	4,500.00	-	3,060.16	1,439.84	68%	
Utilities Services	21,350.00	-	13,581.61	7,768.39	64%	
Travel & Meals	3,000.00	-	1,787.00	1,213.00	60%	
Training	7,500.00	-	4,093.63	3,406.37	55%	
Fire Supplies/service	23,200.00	-	15,008.37	8,191.63	65%	
EMS Supplies/service	3,530.00	-	3,886.18	(356.18)	110%	
Uniform/apparrel	3,000.00	-	1,038.80	1,961.20	35%	
Prevention	1,700.00	-	253.44	1,446.56	15%	
Taxes (for previous year)	3,000.00	-	1,031.01	1,968.99	34%	
Dues & Fees	3,060.00	-	2,622.80	437.20	86%	
Municipal Pool Reserve	26,697.54	-	-	26,697.54	0%	
Total budgeted expenditure	544,819.18	39,927.91	423,237.35	121,581.83	78%	
WKRFA	25,000.00	-	9,314.33	15,685.67	37%	
CAPITAL PURCHASE - Pumper	456,757.45	-	458,122.20	(1,364.75)	100%	
Pumper Supplies	13,657.20	11,820.15	14,449.58	(792.38)	106%	
CAPITAL PURCHASE - FIRE ENGINE	35,000.00	-	32,558.50	2,441.50	93%	
Total Actual Expenditure		51,748.06	905,123.46			
Invested funds			907,537.50			
Ave. property tax estimated in November 2024 \$533,950.75 + 10,868.43 new construction						

2024 KCFD3 Expenditure and Cash Balance



Fire Chief's Report to Board of Commissioners
October 10, 2024

- **Customer Service (emergent and non-emergent):**

- 33 Calls for service from SW First Responders since your last meeting.

- **Apparatus/Fleet:**

1. New Engine going nearly complete. Work party scheduled for October 12th.
2. Brush 31 shore power failed. Repaired.
3. Command 300 tires to be replaced in November
4. Engine 33 – Emergency lighting repaired. Scheduling in-service maintenance. ** this unit will not be fully in service until the new engine is completed next week.
5. Aid 31 continues to show a DEF code. It needs to be ran long enough for it to regenerate itself.
6. Water Tender 32 also throwing a code. Mechanic is researching to see if it's a DEF notification.
7. Brush 32 has a leak in the pump. Still in service but mechanic will be here on 8/15 to repair.
8. Will be listing the American LeFrance engine for sale next week. Per surplus resolution.
9. Will be purchasing oil and filters for 2025 annual service this year when NAPA has their 50% off sale.

- **Other items:**

1. Annual Fire Extinguisher service scheduled for October 28th.
2. Fire Safety Week - Scheduled for Witson Elementary and Day Care Center next week.
3. Truck bay paint stripe project complete. All the work was completed by Ron Reynolds and Eric Bosler. This project dramatically increases safety while back apparatus into the stations.
4. Tom Crumpacker has successfully established a Regional Training Center for NREMT at the district. Will be teaching a PHTLS course in Husum at the end of the month.
5. EMS license transfer to WKRFA in process. Tom Crumpacker is preparing for inspections and verification that our equipment is in order by Department of Health.
6. Met with DNR and contractor for final preparations of the Shaded Fuel Project beginning on Dock Grade Road. The project has begun and will continue for about 3 weeks.
7. Served as Operations Section Chief for SE Washington Team 1,2,3 IMT on the Swauk Creek Fire in Ellensburg Washington.
8. Served as Strike Team Leader and Incident Commander for the Long Hollow Fire in Whitman County. 4000 acres.
9. Served as Strike Team Leader for Goosmus Fire in Ferry County. 1750 acres.
10. WKRFA patch format decided by the membership.
11. Filled porta tanks in Major Creek for CRGNSA prescribed burn plan. D. Lanz, J. Nielson, R. Reynolds. District reimbursed for time.
12. Working with CRGTA to prepare for upcoming recruit academy. Begins January 28, 2025.
13. Finalizing WKRFA Automatic/Mutual Aid agreements to be forwarded to WKRFA Board.
14. Working on WKRFA/City of White Salmon interlocal agreement for service / water use.
15. Mice have been reported at Station 32. Will be placing bait in the attic.
16. Station 31 and Station 32 grounds. Will be applying a vinegar/dish soap mix to kill weeds and unwanted vegetation at both stations.

- **Personnel:**

1. Two new applicants moving through the entry process.
2. Roz and Jennifer attending the Washington State Commissioners Administrative Conference in Leavenworth October 7,8 ad 9th.
3. Ron Reynolds preparing to return to Arizona at the end of next week.

- **Training Report:**

1. September 24, WKRFA update meeting
2. October 1 Apparatus inspections / Business Meeting.
3. September 17, OTEP, SCBA Donning, PPE Donning for new members.

- **Upcoming:**

1. Multi Company fire attack drill.
2. Vehicle extrication drill
3. OTEP
4. Respiratory Fit Testing

Community Events:

- Spaghetti Feed date to be finalized by Association(s).

Personal Activities and Achievements:

5. Vacation hours planned for first week in November for hunting season.

Respectfully submitted: Wesley W. Long
October 7, 2024.

- **Personnel:**
 1. Two new applicants moving through the entry process.
 2. Roz and Jennifer attending the Washington State Commissioners Administrative Conference in Leavenworth October 7,8 ad 9th.
 3. Ron Reynolds preparing to return to Arizona at the end of next week.

- **Training Report:**
 1. September 24, WKRFA update meeting
 2. October 1 Apparatus inspections / Business Meeting.
 3. September 17, OTEP, SCBA Donning, PPE Donning for new members.

- **Upcoming:**
 1. Multi Company fire attack drill.
 2. Vehicle extrication drill
 3. OTEP
 4. Respiratory Fit Testing

Community Events:

- Spaghetti Feed date to be finalized by Association(s).

Personal Activities and Achievements:

5. Vacation hours planned for first week in November for hunting season.

Respectfully submitted: Wesley W. Long
October 7, 2024.

Klickitat County Fire District No. 3

Original Payment Schedule for 2018 UTGO Bonds, as of 12/3/2018

Bonds Issued 12/18/2018, Non Rated, Capital One Bank

Assessed Value	Period Ending	Principal	Interest	Annual Payment	Estimated Tax Levy Rate (1)
518,009,843	12/1/2019	115,435.14	119,926.78	235,361.92	0.454
518,009,843	12/1/2020	113,981.67	121,380.25	235,361.92	0.454
518,009,843	12/1/2021	118,415.56	116,946.36	235,361.92	0.454
518,009,843	12/1/2022	123,021.92	112,340.00	235,361.92	0.454
518,009,843	12/1/2023	127,807.47	107,554.44	235,361.91	0.454
518,009,843	12/1/2024	132,779.18	102,582.73	235,361.91	0.454
518,009,843	12/1/2025	137,944.30	97,417.62	235,361.92	0.454
518,009,843	12/1/2026	143,310.33	92,051.59	235,361.92	0.454
518,009,843	12/1/2027	148,885.10	86,476.82	235,361.92	0.454
518,009,843	12/1/2028	154,676.73	80,685.19	235,361.92	0.454
518,009,843	12/1/2029	160,693.66	74,668.26	235,361.92	0.454
518,009,843	12/1/2030	166,944.64	68,417.28	235,361.92	0.454
518,009,843	12/1/2031	173,438.79	61,923.13	235,361.92	0.454
518,009,843	12/1/2032	180,185.55	55,176.36	235,361.91	0.454
518,009,843	12/1/2033	187,194.77	48,167.15	235,361.92	0.454
518,009,843	12/1/2034	194,476.65	40,885.27	235,361.92	0.454
518,009,843	12/1/2035	202,041.79	33,320.13	235,361.92	0.454
518,009,843	12/1/2036	209,901.22	25,460.70	235,361.92	0.454
518,009,843	12/1/2037	218,066.37	17,295.54	235,361.91	0.454
518,009,843	12/1/2038	226,549.16	8,812.76	235,361.92	0.454
Total		3,235,750.00	1,471,488.36	4,707,238.36	
All-In True Interest Cost:			4.00%		

2018 BOND: SOURCES OF FUNDS

Par Amount	\$3,235,750
Original Issue Premium	\$0
Total Sources of Funds	\$3,235,750

USES OF FUNDS

Deposit to Construction Funds	\$3,203,752
Total Financing Costs	\$31,998
Contingency Amount	\$0
Total Uses of Funds	\$3,235,750

EXAMPLE OF THE CALCULATION OF THE BOND PAYMENT	
Bond Payment In 2019:	235,362
Estimated Tax Delinquency Percentage:	3.0%
Bond Payment plus Tax Delinquency:	242,423
Estimated 2019 Assessed Value:	518,009,843
Estimated Bond Levy Rate for 2019:	\$0.4680

Before applying the surplus

Annual AV Growth Rate
Outstanding Payment Schedule for 2018 UTGO Bonds, as of 12/3/2024
Bonds issued 12/18/2018, Non Retred, Capital One Bank

Assessed Value	Period Ending	Principal	Interest	Annual Payment	Estimated Tax Levy Rate (1)
976,607,485	12/1/2025	137,944.30	97,417.62	235,361.92	0.241
976,607,485	12/1/2026	143,310.33	92,051.59	235,361.92	0.241
976,607,485	12/1/2027	148,885.10	86,476.82	235,361.92	0.241
976,607,485	12/1/2028	154,676.73	80,685.19	235,361.92	0.241
976,607,485	12/1/2029	160,693.66	74,668.26	235,361.92	0.241
976,607,485	12/1/2030	166,944.64	68,417.28	235,361.92	0.241
976,607,485	12/1/2031	173,438.79	61,923.13	235,361.92	0.241
976,607,485	12/1/2032	180,185.55	55,176.36	235,361.91	0.241
976,607,485	12/1/2033	187,194.77	48,167.15	235,361.92	0.241
976,607,485	12/1/2034	194,476.65	40,885.27	235,361.92	0.241
976,607,485	12/1/2035	202,041.79	33,320.13	235,361.92	0.241
976,607,485	12/1/2036	209,901.22	25,460.70	235,361.92	0.241
976,607,485	12/1/2037	218,066.37	17,295.54	235,361.91	0.241
976,607,485	12/1/2038	226,549.16	8,812.76	235,361.92	0.241
Total		2,504,309.06	790,757.80	3,295,066.86	

All-In True Interest Cost: 4.00%

EXAMPLE OF THE CALCULATION OF THE BOND PAYMENT	
Bond Payment in 2025:	235,362
Estimated Tax Delinquency Percentage:	3.0%
Bond Payment plus Tax Delinquency:	242,423
Estimated 2025 Assessed Value:	976,607,485
Estimated Bond Levy Rate for 2025:	\$0.2482

After applying the surplus, ASSUMED SURPLUS OF \$600,000

Annual AV Growth Rate
Outstanding Payment Schedule for 2018 UTGO Bonds, as of 12/3/2024
Bonds issued 12/18/2018, Non Rated, Capital One Bank

Assessed Value	Period Ending	Principal	Interest	Annual Payment	Estimated Tax Levy Rate (1)
976,607,485	12/1/2025	137,944.30	74,077.62	212,021.92	0.217
976,607,485	12/1/2026	143,310.33	68,711.59	212,021.92	0.217
976,607,485	12/1/2027	148,885.10	63,136.82	212,021.92	0.217
976,607,485	12/1/2028	154,676.73	57,345.19	212,021.92	0.217
976,607,485	12/1/2029	160,693.66	51,328.26	212,021.92	0.217
976,607,485	12/1/2030	166,944.64	45,077.28	212,021.92	0.217
976,607,485	12/1/2031	173,438.79	38,583.13	212,021.92	0.217
976,607,485	12/1/2032	180,185.55	31,836.36	212,021.91	0.217
976,607,485	12/1/2033	187,194.77	24,827.15	212,021.92	0.217
976,607,485	12/1/2034	194,476.65	17,545.27	212,021.92	0.217
976,607,485	12/1/2035	202,041.79	9,980.13	212,021.92	0.217
976,607,485	12/1/2036	54,516.75	2,120.70	56,637.45	0.058
976,607,485	12/1/2037	0.00	0.00	0.00	0.000
976,607,485	12/1/2038	0.00	0.00	0.00	0.000
Total		1,904,309.06	484,569.50	2,388,878.56	
All-In True Interest Cost:		4.00%			

226,549.16 Payoff 12/1/2038 Principal
 218,066.37 Payoff 12/1/2037 Principal
 155,384.47 Payoff portion of 12/1/2036 Principal
 600,000.00 Assumed total surplus available to redeem bonds early

EXAMPLE OF THE CALCULATION OF THE BOND PAYMENT

Bond Payment in 2025: 212,022

Estimated Tax Delinquency Percentage: 3.0%

Bond Payment plus Tax Delinquency: 218,383

Estimated 2025 Assessed Value: 976,607,485

Estimated Bond Levy Rate for 2025: \$0.2236