



Vashon Island Fire and Rescue
10020 SW Bank Road PO Box 1150
Vashon WA 98070 206.463.2405 206.463.2954 fax
www.vifr.org administration@vifr.org

**CHIEF'S
REPORT**

Board of Fire Commissioners'
Meeting of
25 November 2020

Please accept the following brief overview of the District. Its focus is to complement Chief Larsen's report as well as point out noteworthy topics since the Board's last regularly scheduled meeting.

1. Staff/Personnel:

- a. I am pleased to advise the Board that we are unaware of having seen any COVID patients since July (Have previously noted August in error) nor have we had any non-patient COVID related exposures since September. We have no responders in quarantine or isolation...

2. Fleet Status:

- a. There are no new noteworthy or significant issues regarding our rolling stock for presentation tonight...

3. Buildings & Grounds Status:

- a. Regarding our search and rescue prop discussions with the County we are continuing to work towards the submittal of our first formal responses, both presenting them with requested information as well as our position on various topics...

4. Finance Reporting:

- a. Please accept the following overview/summary of the attached spreadsheet representing our 2020 budget. The information within the yellow column represents the District as of the end of October (31 Oct 20) or 83.333% of the year's working total...
 - i. Our Year-To-Date revenues at the end of October were \$4,890,277.70 or 87.297% of forecasted. As the month ended on a Saturday, we are hopeful of seeing additional property tax revenues in next month's reconciliation...
 - ii. Expenses closed at 76.096% of the year's allowance, this represents an under-budget performance of 7.237% below target, however, one category is over target...
 1. As a result of unforeseen spending for the pandemic the *Disaster Preparation* category is over its projected budget by 5.405% or \$1,081.00 as of the end of October...
 - iii. As of today (Tuesday 24 Nov 20), King County represents the balance in our Operational Funds/Account of approximately \$2,250,000...

- b. The following nine category summaries are based on the supporting spreadsheet provided. In correspondence with the percentage of expenses our end of October costs total was \$3,546,688.18.
- | | | |
|--|----------------|-------------------------|
| i. <i>Administration-Business Support:</i> | \$355,896.75 | or 76.006% of budget... |
| ii. <i>Personnel Costs-Wages & Benefits:</i> | \$2,779,049.64 | or 80.433% of budget... |
| iii. <i>Training Costs:</i> | \$73,358.00 | or 44.541% of budget... |
| iv. <i>Equipment Costs:</i> | \$48,674.20 | or 29.756% of budget... |
| v. <i>Supply Costs:</i> | \$23,261.94 | or 47.965% of budget... |
| vi. <i>Uniforms & Personal Protection Equipment:</i> | \$31,122.76 | or 60.180% of budget... |
| vii. <i>Vehicle & Fleet Costs:</i> | \$39,130.15 | or 69.620% of budget... |
| viii. <i>Building & Grounds Costs:</i> | \$178,447.10 | or 76.668% of budget... |
| ix. <i>Disaster Preparation:</i> | \$17,747.64 | or 88.738% of budget... |
- c. We moved funds totaling \$150,000, to the Facilities Reserve Fund in November and such shall appear in next month's, November's financial reconciliation. A decision to move the remaining \$250,000 planned for the Fleet Reserve Fund is pending further consideration of the year's end revenues, expenses, 2021 forecasting, and the approved 2021 Budget...
- d. Regarding our 2021 Budget:
- i. As discussed at the last Board Meeting early drafts/versions of the 2021 Budget were posted to the District's web site on Tuesday November 17th and yesterday (24 Nov 20)...
 - ii. Included within the attached financial spreadsheets, based on the County's second (05 Nov 20) *Preliminary Levy Limit Worksheet – 2021 Tax Roll* the economic conditions preclude any substantial increase to property taxes and have worsened since their October draft...
 - iii. The Island's Assessed Value has dropped over \$19,000,000 since October and is down over \$63,000,000 since last year. This will yield a levy decrease of over a ½% (An approximate loss of \$26,000 from last year.).
 - iv. The above decrease will result in the District reaching its maximum tax rate of \$1.50/\$1,000 of Assessed Value, up from 2020's \$1.47947/\$1,000 of Assessed Value...
 - v. The County's second *Preliminary Levy Limit Worksheet – 2021 Tax Roll* is also attached for your and the public's information...
 - vi. It is the Administration's recommendation that the Board approve and authorize the attached / presented 2021 Budget at the conclusion of tonight's public hearing so as to allow the levy and budget requests to be formally filed with King County by the November 30th deadline...
- e. There have been no modifications or changes to the *Working Apparatus Replacement Schedule* previously presented. As identified on the Schedule, the purchase of a new Aid Car is a capital expenditure the District is planning on during 2021...

5. Contractual Efforts:

- a. Regarding the District's on-going efforts to establish its compliance with the RCW requiring interlocal agreements for services:
 - i. *King County Housing Authority:* My last communications with the Housing Authority was October 27th. Based on our last contact, if we do not receive a response by Friday our attorneys will be asked to contact theirs in further effort to find resolution to the matter...
- b. Tuesday November 17th Chief Larsen and I met with the architectural firm of TCA Architects and their structural engineer. We have asked them to be of assistance with the search and rescue prop permitting. Further it is our intent to have them investigate the design, cost, and problematic issues associated with an expansion to Station 55's Duty Quarters...

- c. Effective November 10th the District has replaced Cummings Fraser with Parker Smith Feek as our Insurance Broker of record. They are actively addressing the annual end of year insurance advisory and enrollment effort...
- d. The Administration is continuing contract negotiations with Local 4189 for a 2021 Collective Bargaining Agreement...
 - i. Both the Local and the District have represented various topics of interest and we mutually agreed to large portions of the agreement and are beginning to work out various points of interest, change, and/or disagreement. Our last meeting was November 20th and the next are scheduled for December 8th and December 14th...

6. Business Operations:

- a. Local 4189 has filed a Grievance with the District. It is in opposition to the use of sick leave, or any accruals, by members missing work for work related COVID- 19 exposure related quarantines. The District's compromise of October 6th was found unacceptable by Local 4189 and I am preparing my response based on our meetings of the 19th & 20th. I have until December 3rd to issue my findings/position. The matter is still unresolved...
- b. We are investigating our 2021 contract for financial support and software services with Springbrook, formerly BIAS. We are working towards a reduction in costs...
- c. We have come to agreement with Mr. Joe Quinn regarding our 2021 contract. In addition to agreeing upon drawing down our current reserves (\$3,500 (+/-)) we are reducing our monthly retainer from \$300/month to \$200/month.
- d. Standard Insurance has advised us of a rate increase, on the average tripling individual costs, jumping from approximately \$102 to approximately \$311 annually...
- e. With the Board's acceptance, in support of our members and our community the District is preparing to establish a store with access to non-uniform clothing and other Vashon Fire 'swag.' As this effort would create a new alternate income stream, we have asked counsel of the State Auditors' Office (18 Nov 20) to ensure the acceptability of such an effort...
- f. On November 3, 10, & 24 Rick Wallace and I met digitally with the County's Office of Emergency Management to define the District's, *VashonBePrepared's*, and King County's roles and responsibilities/authority in a crisis. We are collectively working to both defining and documenting our mutual understandings...

7. Community Engagements:

- a. We wish to publicly thank the members of D Shift and the part time and volunteer corps that joined them for their efforts for, and participation in, the Camp Burton Halloween Event on October 31st...
- b. I attended the Vashon Health Care District's open public digital meetings of November 4th, 11th, & 18th to better understand their new provider's goals and services as well as their 2021 tax rate and budget. As you are aware they have elected to implement a tax rate that will likely cause pro-rationing within the junior tax districts...

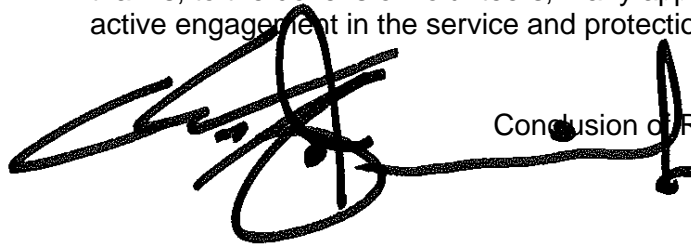
8. Strategic Planning:

- a. We currently do not have anything to report on in this regard...

9. Miscellaneous & Noteworthy Topic(s):

- a. At this time (24 Nov 20) there have been 52 COVID positive patients confirmed/documented who live on the island, some ten over the last week. The only hospitalization we are aware of was in April and we are very fortunate to have not had any COVID related deaths...

- b. Situation Report on the Island's status continue to be issues by the Emergency Operations Center (EOC) Team on Tuesdays & Fridays...
- c. I would like to again offer a note of recognition and appreciation, as well as our sincerest thanks, to the dozens of volunteers, many approaching nine months (12 December 20) of active engagement in the service and protection of the Island during this pandemic...



Conclusion of Report

Charles H. Kimmert, Fire Chief
Vashon Island Fire & Rescue
1 206 463 2405 (Office) Extension 301
1 206 300 0952 (Mobile)

PRELIMINARY

LEVY LIMIT WORKSHEET – 2021 Tax Roll

TAXING DISTRICT: Vashon Fire District #13

The following determination of your regular levy limit for 2021 property taxes is provided by the King County Assessor pursuant to RCW 84.55.100.

(Note 1)

Using Limit Factor For District	Calculation of Limit Factor Levy	Using Implicit Price Deflator
4,979,104	Levy basis for calculation: (2020 Limit Factor) (Note 2)	4,979,104
1.0600	x Limit Factor	1.0060
5,277,850	= Levy	5,008,979
20,749,337	Local new construction	20,749,337
0	+ Increase in utility value (Note 3)	0
20,749,337	= Total new construction	20,749,337
1.47947	x Last year's regular levy rate	1.47947
30,698	= New construction levy	30,698
5,308,548	Total Limit Factor Levy	5,039,677
Annexation Levy		
0	Omitted assessment levy (Note 4)	0
5,308,548	Total Limit Factor Levy + new lid lifts	5,039,677
3,308,112,759	÷ Regular levy assessed value less annexations	3,308,112,759
1.50000	= Annexation rate (cannot exceed statutory maximum rate)	1.50000
0	x Annexation assessed value	0
0	= Annexation Levy	0
Lid lifts, Refunds and Total		
0	+ First year lid lifts	0
5,308,548	+ Limit Factor Levy	5,039,677
5,308,548	= Total RCW 84.55 levy	5,039,677
6,127	+ Relevy for prior year refunds (Note 5)	6,127
5,314,675	= Total RCW 84.55 levy + refunds	5,045,804
(1,884)	Levy Correction: Year of Error 2020 (+or-)	(1,884)
4,960,285	ALLOWABLE LEVY (Note 6)	4,960,285
Increase Information (Note 7)		
1.50000	Levy rate based on allowable levy	1.50000
4,987,006	Last year's ACTUAL regular levy	4,987,006
-26,721	Dollar increase over last year other than N/C – Annex	-26,721
-0.54%	Percent increase over last year other than N/C – Annex	-0.54%
Calculation of statutory levy		
	Regular levy assessed value (Note 8)	3,308,112,759
	x Maximum statutory rate	1.50000
	= Maximum statutory levy	4,962,169
	+Omitted assessments levy	0
	=Maximum statutory levy	4,962,169
	Limit factor needed for statutory levy	0.0000

ALL YEARS SHOWN ON THIS FORM ARE THE YEARS IN WHICH THE TAX IS PAYABLE.

Please read carefully the notes on the reverse side.

Notes:

- 1) Rates for fire districts and the library district are estimated at the time this worksheet is produced. Fire district and library district rates affect the maximum allowable rate for cities annexed to them. These rates *will* change, mainly in response to the actual levy requests from the fire and library districts. Hence, affected cities may have a higher or lower allowable levy rate than is shown here when final levy rates are calculated.
- 2) This figure shows the maximum *allowable levy*, which may differ from any actual prior levy if a district has levied less than its maximum in prior years. The maximum allowable levy excludes any allowable refund levy if the maximum was based on a limit factor. The maximum allowable levy excludes omitted assessments if the maximum was determined by your district's statutory rate limit. If your district passed a limit factor ordinance in the year indicated, that limit factor would help determine the highest allowable levy. However, if the statutory rate limit was more restrictive than your stated limit factor, the statutory rate limit is controlling.
- 3) Any increase in value in state-assessed property is considered to be new construction value for purposes of calculating the respective limits. State-assessed property is property belonging to inter-county utility and transportation companies (telephone, railroad, airline companies and the like).
- 4) An omitted assessment is property value that should have been included on a prior year's roll but will be included on the tax roll for which this worksheet has been prepared. Omitted assessments are assessed and taxed at the rate in effect for the year omitted (RCW 84.40.080-085). Omitted assessments tax is deducted from the levy maximum before calculating the levy rate for current assessments and added back in as a current year's receivable.
- 5) Administrative refunds under RCW 84.69.020 were removed from the levy lid by the 1981 legislature.
- 6) A district is entitled to the lesser of the maximum levies determined by application of the limit under RCW 84.55 and the statutory rate limit. Levies may be subject to further proration if aggregate rate limits set in Article VII of the state constitution and in RCW 84.52.043 are exceeded.
- 7) This section is provided for your information, and to assist in preparing any Increase Ordinance that may be required by RCW 84.55.120. The increase information compares the allowable levy for the next tax year with your ACTUAL levy being collected this year. The actual levy excludes any refund levy and expired temporary lid lifts, if applicable. New construction, annexation and refund levies, as well as temporary lid lifts in their initial year, are subtracted from this year's *allowable* levy before the comparison is made.
- 8) ***Assessed valuations shown are subject to change from error corrections and appeal board decisions recorded between the date of this worksheet and final levy rate determination.***