

**Whatcom County Fire District #4  
via Zoom Meeting  
4142 Britton Loop, Bellingham, WA 98226  
12:00 p.m.  
November 13, 2023**

**Public Hearing and Regular Board of Fire Commissioners Meeting**

**CALL TO ORDER**

Vice-Chairman Johnson called the regular Whatcom County Fire District #4 Board of Fire Commissioners meeting for November 13, 2023, to order at 12:00 p.m.

**ROLL CALL**

Attendees: Vice-Chairman Tim Johnson; Fire Commissioner Mark Lann; Fire Chief Jason Van der Veen.

Due to an emergency, Chairman Steve Cooley was excused from this meeting.

With the rescission of Proclamation 20-28, the district continues to do its best to provide accommodations to the public. A direct link allowing the public to participate in the meeting during the public comment section was included on the meeting agenda and posted on the District's website.

**AUDIT EXIT INTERVIEW**

Representatives Deena Garza, Susanne Hancock, and Nathan Hampton from the Washington State Auditor's Office reviewed the district's 2022 financial audit report. The district received a clean audit with no recommendations.

- No material misstatements were identified during the audit.
- No uncorrected misstatements were identified in the audited financial statements.
- The audit addressed the following risks, which required special consideration:
  - Due to the possibility that management may be able to circumvent certain controls, standards require the auditor to assess the risk of management override

The Auditors' Office stated that they appreciated the district's high level of engagement in the audit process, especially the timely responses by Business Manager Benita Williams to all of their requests.

The final report will be published on the auditor's website. The next 2023 accountability and financial audit will be conducted in 2024.

The Board and Chief Van der Veen thanked Benita Williams for her hard work.

**PUBLIC HEARING 2024 TAX LEVY INCREASE and LEVY CERTIFICATION**

Vice-Chairman Johnson opened the public hearing at 12:17 p.m.

The public hearing is to consider the district's current expense budget and revenue needs for 2024. Comments will be restricted to these topics.

According to RCW 84.52.020, each district must file their budgets with the county legislative authority on or before November 30. The County Council will certify to the Assessor, on or before the first Monday in December, the amount of taxes levied by the board of each taxing district for the following tax year as stated in RCW 84.52.070.

The Assessor does not have the authority to certify the taxing districts' levy amounts. All districts must submit their budget to the county legislative authority even if a resolution to increase their levy over the 2023 tax year is not submitted to the Assessor.

The Board has chosen not to request the allowed one percent increase and to bank the amount to use when needed in the future.

### **PUBLIC COMMENT**

None

Vice-Chairman Tim Johnson read Resolution 2023-04 Authorizing 2024 Property Tax Levies.

WHEREAS, RCW 84.52.020 requires taxing districts to certify to the county legislative authority for the purpose of levying district taxes, budgets, or estimates of the amounts to be raised by taxation on the assessed valuation of the property in the taxing district and through the district secretary, to make and file such certified budget or estimates with the clerk of the county legislative authority on or before the thirtieth day of November.

WHEREAS, the Board of Commissioners of Whatcom County Fire Protection District No. 4 has properly given notice of the public hearing held on November 13, 2023, to consider the fire district's current expense budget and revenue needs for the 2024 calendar year, pursuant to RCW 84.55.120; and

BE IT RESOLVED by the Board of Commissioners of Whatcom County Fire Protection District No. 4 ("District") as follows:

1. That the County Assessor has notified the Commissioners of the District that the estimated assessed valuation of real properties lying within the boundaries of said District for the assessment year of 2023 and tax year 2024, for purposes of the FIRE #4 CAPITAL IMPROVEMENT FUND, FIRE #4 EXPENSEFUND, FIRE #4 GO BOND, is approximately \$3,363,271,958.
2. That the County Assessor has notified the Commissioners of the District that the estimated assessed valuation of real properties lying within the boundaries of said District for the assessment year of 2023 and tax year 2024, for purposes of the EMERGENCY MEDICAL SERVICES LEVY, is approximately \$3,426,329,838.
3. That the Honorable County Council of Whatcom County, Washington, be and is hereby requested to make a general levy for FIRE PROTECTION, for 2024, for said Whatcom County Fire Protection District No. 4, of \$3,329,639.24.

4. That the Honorable County Council of Whatcom County, Washington, be and is hereby requested to make a general levy for EMERGENCY MEDICAL SERVICES, for 2024, for said Whatcom County Fire Protection District No. 4, of \$418,532.74.

5. That the Treasurer of Whatcom County, Washington, be and is hereby authorized and directed to deposit and sequester the monies received from the collection of the tax levy specified in Section 2 as follows: \$3,748,171.98 to the Expense Fund.

Vice-Chairman Johnson closed the public hearing at 12:23 p.m.

### **REGULAR MEETING RESUMED**

Chief Van der Veen reiterated that the Board is required to submit the above amounts to the Whatcom County Council by the end of November for the following year.

Chief Van der Veen noted that the fire levy reflects the recently approved levy lid amount. The EMS levy remains the same as last year since the Board is not requesting the allowable one percent increase.

### **Resolution 2023-04 Authorizing 2024 Property Tax Levies**

**MOTION:** Commissioner Lann moved to approve Resolution 2023-04 Authorizing 2024 Property Tax Levies as presented. The motion was seconded by Vice-Chairman Johnson and approved 2-0.

### **Levy Certification**

**MOTION:** Commissioner Lann moved to approve the 2024 Levy Certification with the corrected date of November 13, 2023. The motion was seconded by Vice-Chairman Johnson and approved 2-0.

### **APPROVAL OF CONSENT AGENDA**

1. Meeting Minutes
  - a) October 16, 2023 – regular
2. Staff Reports – Chief / Operations / Training / Technical Support
3. Financial Report
  - a) Expense Fund Revenue – September \$765,553.00
  - b) Total Expenditures – October \$9,978.20
4. Voucher / Payroll / Benefits
  - a) Monthly Expenditure Payroll Voucher: \$640.00
  - b) Monthly Expenditure Voucher: \$9,338.20

Commissioner Lann noted that the agenda's October meeting date minutes were incorrect.

**MOTION:** Commissioner Lann moved to approve the Consent Agenda with the noted October meeting minutes date correction. The motion was seconded by Vice-Chairman Johnson and approved 2-0.

### **UNFINISHED BUSINESS**

**Northern Heights Annexation Update:** Chief Van der Veen noted that there has been no updated Northern Heights annexation information.

**Contract for Services Extension:** Chief Van der Veen noted that he has yet to receive any further information from the district's Attorney regarding the contract for services extension.

Chief Van der Veen hopes to obtain a draft from Attorney Eric Quinn before the upcoming budget study session for review.

### **NEW BUSINESS**

None

### **CORRESPONDENCE**

- Washington State Auditor re: 2024 Election timeline
- Nicholson Associates Insurance email re: Unpaid invoice
- Former employee email re: Reissuance of a voided check by the County

Commissioner Lann congratulated Vice-Chairman Johnson on his reelection.

### **ANNOUNCEMENTS**

- **Joint Study Session Query:** All Commissioners present are expected to attend the November 18 meeting at Odell Station 61 in Blaine.
- **December Board Meeting Attendance Query:** All Commissioners present are expected to attend the December 11 meeting via Zoom.

### **AGENDA ITEMS FOR NEXT REGULAR MEETING**

- Public Hearing – 2024 Budget
- Contract for Services Extension

### **ADJOURNMENT**

**MOTION:** There being no further business, Vice-Chairman Johnson moved to adjourn the meeting at 12:43 p.m. The motion was seconded by Commissioner Lann.

Respectfully Submitted by:

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Jennie Sand, Board Secretary

**ATTEST:**

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Steve Cooley, Chairman

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Tim Johnson, Vice-Chairman

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Mark Lann, Commissioner

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Jason Van der Veen, Fire Chief