

# WKRFA Finance/Admin/HR Subcommittee

03/14/2024 5pm KCFD3.

Present:

Greg Gallager (County Treasurer)  
Heather Jobe (County Auditor)  
Ben Giant, (WKRFA PC)  
David Lindly, (WKRFA PC)  
Stephanie Porter, (WS City Clerk)  
David Swann. (WSFD)  
Jennifer McLean (KCFD3 Admin)  
Rozalind Plumb. (KCFD3 Sec)

- Introductions
- Focus of the subcommittee:
  - Sections 6 - Funding and Finance
  - Section 8 - Administrative / Management / Personnel

Open discussion around Funding and Finance.

Topics included:

- **Funding and Finance Structure in the County**
  - State Auditor's Office – audits the County and the Junior Taxing districts.
  - Klickitat County Treasurer – is the bank for the Junior Taxing Districts.
  - Klickitat County Auditor- processes all warrants for the taxing districts.
  - Tax Code Area (TCA) – will be handled by the County Assessor's Office.
- **Treasurer's Office-** Accounts will be created for the RFA (General Fund and Capital Fund). Discussion on the effective date of the RFA Governing Board and the operational date of the funds. When and how will funds be transferred from KCFD3 and White Salmon to the RFA?
  - White Salmon has a capital reserve that will be forwarded. – discussion on the requirements for funds to remain designated to Capital
  - KCFD3 board authorizes the transfer of all funds to the RFA.
  - KCFD3 Capital Bond Fund and tax collections will stay with KCFD3.
  - Any back taxes for the KCFD3 General Fund will be collected into KCFD3 general account and transferred by the district to the RFA quarterly.
  - Statewide vendor number required.
  - Greg suggested the RFA consider writing it's own warrants. Discussion on the change in process and the software updates required.
- **Effective Date of the RFA Governing Board is September 30 2024.**
- **RFA Taxes will not be available until approximately April 2025.**

Discussion on the timing of funds and the issues with funds being available for the RFA between October and December 31.

Discussion on the timing of payroll and volunteer stipends paid at the end of the year. Currently WSFD is paid in December (based on October1 to November 30 year). KCFD3 volunteers are paid in January based on January 1 to Dec 31 year.

If any funds are placed into the RFA accounts in 2024 then State Audits will be required for the RFA for 2024. If funds do not appear in the accounts until January 2025, then the County and the District will report as usual.

KCFD3 will continue to exist, - KCFD3 Commissioners will still have to meet to certify the Bond Levy and transfer back taxes to the RFA. Admin will continue to submit KCFD3 annual reports to the State Auditor while funds are collected. KCFD3 commissioners will still have to be elected, this will involve fees for elections.

- **Action Item-** Section 6 amendment?
  - Define a timeline for key milestones leading up to the Effective Date of the RFA Governing Board on September 30<sup>th</sup> and the issues with funding.
  - Present an option for an amendment to the Plan – Section 6 F Transfer of Assets. Change transfer date to January 1?
  
- **Other items** to be considered at future meetings include but not limited to human resources policies, job descriptions, contracts, insurance.

Next meeting; Tuesday April 11<sup>th</sup>, 2024. 5pm. – location TBD.