



**KING COUNTY FIRE PROTECTION DISTRICT 10
BOARD OF FIRE COMMISSIONERS
Revenue Hearing Meeting
October 5, 2020, 4:00 p.m.
VIRTUAL MEETING**

REVENUE HEARING AGENDA

Phone-In Option

Phone-in Number: (509) 931-1382
Conference ID: 77408336#

Written Comment: Written public comment will be accepted until 1:00 p.m. on the day of the meeting. Submit your written comments via email to the Board Secretary at publiccomment@esf-r.org.

Verbal Comment: Up to three (3) minutes of verbal public comment may be provided per person live during the meeting. Please sign-up in advance of the meeting (by 1:00 p.m.) by completing the [Public Comment Sign-Up Form](#). Kindly review the instructions for [Virtual Board and Committee meetings for public attendance and public comment](#) prior to the meeting.

1. Certification by the District Secretary the Public has been served notice, as required by law, of the occurrence of this open public meeting of the Board of Fire Commissioners, to set the 2021 Levy Rate and confirm the Fire Benefit Charge for 2021.....Page 02
2. **REVIEW:** Preliminary 2021 Revenue and Expenditure Budget.....Page 03
3. **DISCUSSION:** Future Needs/Project
4. **CITIZEN INPUT**
5. **REVIEW DRAFT RESOLUTIONS:**
 - a. 20-03 Ad Valorem Tax RequestPage 06
 - b. 20-04 Imposition of Benefit Charge.....Page 09
6. **BOARD ACTION:** Instructions to the District Secretary to create the 2021 Budget Agenda Bill for next regular Board meeting to be held on November 9, 2020.

ADJOURN REVENUE HEARING AND RECONVENE REGULAR MEETING



PUBLIC NOTICE

REVENUE HEARING to be held October 5, 2020

**KING COUNTY FIRE PROTECTION DISTRICT 10
BOARD OF COMMISSIONERS MEETING**

Monday, October 5, at 4:00 p.m.

VIRTUAL MEETING

The Board of Commissioners of King County Fire Protection District 10 wishes to inform the public the annual District 10 Revenue Hearing will be held at **4:00 p.m. on Monday, October 5, 2020**, on a virtual platform. **The Board will set the Fire Benefit Charge amount and set the Assessed Value rate per thousand for the year 2021.**

Phone-in Number: (509) 931-1382

Conference ID: 562965284#

Verbal Comment: Up to three (3) minutes of verbal public comment may be provided per person during the meeting. Please sign-up in advance of the meeting (by 1:00 p.m.) by completing the [Public Comment Sign-Up Form](#). Kindly review the instructions for [Virtual Board and Committee meetings for public attendance and public comment](#) prior to the meeting.

ALL INTERESTED PARTIES AND THE PUBLIC AT LARGE ARE INVITED TO ATTEND.

I hereby attest that the King County Fire Protection District 10 Board of Commissioners has been called to this meeting via email to their pre-approved email addresses. The email contained the meeting information referenced herein and was made 24-hours prior to the meeting time in accordance with RCW 42.30.080.

Jamie Formisano
District Secretary, September 21, 2020

**King County Fire Protection District No. 10
2021 Revenue and Expenditure Budget
General Fund**

King County Fire Protection District No. 10 2020 Budget - Operating Fund-Draft 1		2018		2019		2020	2021	% Change	\$ Change
Description	Budget	Actual	Budget	Actual	Budget	Budget			
1	REVENUE					Final			
2	Property Tax	4,696,974	4,705,474	5,230,178	5,266,520	5,417,066	5,402,515	-0.27%	(14,551)
3	Current FBC	2,646,000	2,657,539	2,259,750	2,260,411	2,190,975	1,915,875	-12.56%	(275,100)
4	Total Current Property Taxes and FBC	<u>7,342,974</u>	<u>7,363,013</u>	<u>7,489,928</u>	<u>7,526,931</u>	<u>7,608,041</u>	<u>7,318,390</u>	-3.81%	(289,651)
5									-
6	Delinquent Property Taxes	85,000	81,779	85,000	77,124	81,000	81,000	0.00%	-
7	Delinquent Fire Benefit Charge	53,000	41,637	53,000	42,784	41,000	41,000	0.00%	-
8	Total Delinquent Property Taxes and FBC	<u>138,000</u>	<u>123,416</u>	<u>138,000</u>	<u>119,908</u>	<u>122,000</u>	<u>122,000</u>	0.00%	-
9									-
10	Ad Valorem Tax Refund	(8,000)	(9,020)	(8,000)	(6,758)	(8,000)	(8,000)	0.00%	-
11	Timber Harvest Tax	2,000	3,571	2,000	5,345	2,000	2,000	0.00%	-
12	Leasehold Excise Tax	5,400	6,762	5,000	9,103	6,000	6,000	0.00%	-
13	DNR Timber Trust 2 (State Land Timber Sales)	14,000	50,220	20,000	141,943	20,000	20,000	0.00%	-
14	DNR PILT NAP/NRCA (in Lieu of Taxes)	9,940	20,819	10,600	-	11,000	20,000	81.82%	9,000
15	Miscellaneous Revenue	-	184						-
16	Interest on Invest-General Fund	24,000	40,141	30,000	64,329	55,000	50,000	-9.09%	(5,000)
17	Interest on Invest-FBC	500	974	800	1,339	1,000	1,000	0.00%	-
18	Invest Service Fees- Expense	(1,000)	(189)	(500)	(351)	(1,000)	(1,000)	0.00%	-
19	Invest Service Fees-FBC	(50)	(4)	(20)	(41)	(30)	(30)	0.00%	-
20	Other Interest						12,500		12,500
21	Realized Gain/(loss)		(266)		1,477		3,500		3,500
22	Investment Income (net)	<u>23,450</u>	<u>40,655</u>	<u>30,280</u>	<u>66,753</u>	<u>54,970</u>	<u>65,970</u>	20.01%	11,000
23	Total Revenue	<u>7,527,764</u>	<u>7,599,620</u>	<u>7,687,808</u>	<u>7,863,225</u>	<u>7,816,011</u>	<u>7,546,360</u>	-3.45%	(269,651)
24		206,205		160,044	263,604	128,203	(269,651)		
25		2.82%		2.13%	3.47%	1.67%	-3.45%		
26									
27									
28									
29	EF&R ILA Revenue		24,411,905	24,732,530	25,561,226	27,229,298	27,000,000		
30	Total District Revenue		<u>32,011,525</u>	<u>32,420,338</u>	<u>33,424,451</u>	<u>35,045,309</u>	<u>34,546,360</u>		
31									
32									

**King County Fire Protection District No. 10
2021 Revenue and Expenditure Budget
General Fund**

King County Fire Protection District No. 10 2020 Budget - Operating Fund-Draft 1		2018		2019		2020	2021	% Change	\$ Change
		Budget	Actual	Budget	Actual	Budget Final	Budget		
33	EXPENDITURE								
38	Commissioner Compensation and Payroll Taxes	26,978	19,734	33,130	21,427	33,130	33,130	0.00%	-
39	Reserve Program & Payroll Taxes	47,151	4,893	77,508	43,160	77,508	77,508	0.00%	-
41									-
42	EFR Operational Service Expense	6,820,436	6,820,436	6,984,563	6,984,564	7,106,087	7,265,881	2.25%	159,794
43	EFR Equip Replacement Expense	263,541	263,300	257,786	257,786	-	-		-
44	EFR Cap. Facilities Maint. Exp	96,170	96,170	63,961	63,961	-	-		-
45	Asset Transfer to City of Samm	89,441	89,440	89,441	89,441	9,391	-	-100.00%	(9,391)
46	Total EF&R Partnership Expenditures	7,269,588	7,269,346	7,395,751	7,395,752	7,115,478	7,265,881	2.11%	150,403
47									-
50	Audit Expense	12,000		26,240		27,000		-100.00%	(27,000)
51	Legal Services Expense	9,000		9,000		10,000		-100.00%	(10,000)
52	Postage Expense	5,500	2,025	5,500	3,709	5,500	5,500	0.00%	-
53	Professional Services Expense	23,000	17,012	25,000	37,223	25,500	62,500	145.10%	37,000
54	Association Dues	4,450	4,810	4,700	9,000	4,800	4,800	0.00%	-
56	Printing	8,000	3,729	8,000		8,000	-	-100.00%	(8,000)
55	Training & Seminar Expense	1,000	330	3,000		15,000	15,000	0.00%	-
57	Meal Expense	400		600		1,000	1,000	0.00%	-
58	Lodging Expense	800		1,500		2,000	2,000	0.00%	-
59	Milage Expense	400	475	500		600	600	0.00%	-
60	Travel				986	18,600	18,600	0.00%	-
61	Miscellaneous Expense	300	225	300	182	300	300	0.00%	-
63	Fire Benefit Service Fees-King County	26,990	27,959	23,128	25,093	27,900	19,569	-29.86%	(8,331)
64	Election Expense	60,000	15,273	25,000		60,000	25,000	-58.33%	(35,000)
66	Intergovernmental Grant	2,000		2,000	2,000	2,000	2,000	0.00%	-
70	Capital Outlay	3,465		3,800		4,000		-100.00%	(4,000)
71	Capital Outlay	9,000	18,975	9,000	8,780				-
72	Total Expenditures	7,510,021	7,384,786	7,653,657	7,546,326	7,419,716	7,514,788	1.28%	95,072
73		193,954		143,635	161,540	(233,941)	95,072		
74		2.65%		1.91%	2.19%	-3.06%	1.28%		
75									
76									
77	EF&R ILA Expenditures (wages & benefits)		24,411,904.56	24,732,530	25,561,226	27,229,298	27,000,000		
80	Total District Expenditures		31,796,690	32,637,491	33,107,552	34,649,014	34,514,788		
81									
82									
83	Net Increase/(decrease) to fund balance	17,743	214,835	(217,152)	316,899	396,295	31,572		

**King County Fire Protection District No. 10
2021 Revenue and Expenditure Budget
Bond Fund**

King County Fire Protection District No. 10 2020 Budget - Bond Fund		2018		2019		2020	2021		
		Budget	Actual	Budget	Actual	Budget	Budget		
Description								\$ Change	
1	REVENUE								
2	Property Tax	445,900	448,026	455,700	458,319	460,600	470,400	9,800	
3	Prop Tax Clearing-delinquent	6,000	6,688	4,500	6,265	4,500	6,000	1,500	
4	Ad Valorem Tax Refund	(600)	(699)	(500)	(461)	(500)	(500)	-	
5	Timber Harvest Tax	250	268	200	288	200	200	-	
6	DNR Timber Trust 2	1,000	2,944	1,000	7,650	1,000	2,000	1,000	
7	DNR PILT NAP/NRCA (in Lieu of Taxes)	680	1,232	680	-	680	1,200	520	
8	Interest on Invest-Bond	1,200	3,935	1,900	5,176	4,000	1,000	(3,000)	
9	Invest Service Fees- Expense	(60)	203	(90)	(26)	(85)	(80)	5	
10	Misc. Revenue		11		80			-	
11	Total Revenue	454,610	462,605	463,390	477,292	470,395	480,220	9,825	
12									
13									
14									
15	EXPENDITURE								
17	GO Bond Principal Payment	345,000	345,000	365,000	365,000	385,000	405,000	20,000	
18	GO Bond-Interest Exp	116,400	116,400	106,050	106,050	95,100	83,550	(11,550)	
19	Professional Services		214		378		300	300	
20	Total Expenditures	461,400	461,614	471,050	471,428	480,100	488,850	8,750	
21									
22									
23									
24	Net Increase/(decrease) to fund balance	(6,790)	991	(7,660)	5,864	(9,705)	(8,630)		
25									
	Cash Balance at year end (Projected)	65,712		58,052	81,087	71,382	62,752		

**King County Fire Protection District 10
Issaquah, Washington
RESOLUTION 20-03**

**A RESOLUTION SUBMITTING A REGULAR PROPERTY
TAX LEVY OF \$5,800,000 AND A GENERAL
OBLIGATION BOND LEVY OF \$470,000 IN
ACCORDANCE WITH KING COUNTY ORDINANCE 2152.**

WHEREAS, the Board of Commissioners has properly given notice of the Public Hearing held on October 5, 2020 to consider the District's revenue sources and current expense budget for the 2021 calendar year, pursuant to RCW 84 55 120; and

WHEREAS, the Board of Commissioners, after hearing and after duly considering all relevant evidence and testimony presented, has determined King County Fire Protection District 10 requires a regular levy in the amount of \$5,800,000 which includes an increase in property tax revenue from the previous year, and amounts resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, and amounts authorized by law as a result of any annexations that have occurred and refunds made, in order to discharge the expected expenses and obligations of the District and in its best interest; now, therefore,

BE IT RESOLVED by the Fire Commissioners of King County Fire Protection District 10, King County, Issaquah, Washington, that an increase in the regular property tax levy is hereby authorized for the calendar year 2021 for the total regular levy amount of \$5,800,000 which is a percentage increase of 0.00% and a dollar increase of \$0 from the previous year. Further resolve is the collection of voter approved Unlimited General Obligation Bond redemption revenue in the amount of \$480,000.

Regular Levy	\$ 5,800,000
2012 Unlimited General Obligation Bond	\$ 480,000

HEREBY, resolved and adopted by the Board of Fire Commissioners of King County Fire Protection District 10 at an Virtual Open Public meeting held on November 9, 2020, and further, the Board of Commissioners authorizes the Board Secretary to cause said Resolution together with Exhibit A attached hereto and incorporated herein, to be delivered in due course, in compliance with King County Ordinance 2152, to the King County Council and King County Assessor.

Chairperson Gloria Hatcher Mays

Commissioner Anita Sandall

Commissioner Don Smith

Commissioner Alan Martin

Vacant

District Secretary, Jamie Formisano

RESOLUTION ATTESTATION

I, Jamie Formisano, the undersigned duly chosen, qualified and appointed secretary of the Board of Fire Commissioners of King County Fire Protection District 10, King County, Washington, and keeper of the records of the Board of Fire Commissioners of the District, DO HEREBY CERTIFY:

That this is a true and correct copy of Resolution 20-03 as presented at the October 5, 2020 Revenue Hearing and adopted at the November 9, 2020, Virtual Open Public Meeting of the Board of Commissioners.

IN WITNESS thereof, I have hereunto set my hand and affixed the official seal of the District this 9th day of November, 2020.

Jamie Formisano, Secretary, Board of Fire Commissioners, King County Fire Protection District 10, King County, Washington

King County Fire Protection District 10

Resolution 20-03

Exhibit A:

Notice to the King County Council and King County Assessor's Office of Levy for 2021

THE KING COUNTY ASSESSOR HAS NOTIFIED THE GOVERNING BODY OF KING COUNTY FIRE PROTECTION DISTRICT 10 THAT THE ASSESSED VALUATION OF PROPERTY LYING WITHIN THE BOUNDARIES OF SAID DISTRICT FOR THE ASSESSEMENT YEAR 2020 IS:

	<u>\$5,541,040,996</u>
REGULAR (STATUTORY) LEVY (AS APPLICABLE):	
EXPENSE FUND	\$ <u>5,800,000</u>
-TEMP. LID NAME _____	\$ _____
-TEMP. LID NAME _____	\$ _____
RESERVE FUND	\$ _____
NON-VOTED G.O. BOND (Limited)	\$ _____
REFUND (Noted on worksheet)	\$ _____
TOTAL REGULAR LEVY	\$ <u>5,800,000</u>
EXCESS (VOTER APPROVED) LEVY:	
(Please list authorized bond levies separately.)	
G.O. BONDS FUND LEVY	\$ <u>480,000</u>
G.O. BONDS FUND LEVY	\$ _____
G.O. BONDS FUND LEVY	\$ _____
SPECIAL LEVY (INDICATE PURPOSE AND DATE OF ELECTION AT WHICH APPROVED)	
_____	\$ _____
_____	\$ _____
TOTAL TAXES REQUESTED:	\$ <u>6,280,000</u>

THE ABOVE IS A TRUE AND COMPLETE LISTING OF LEVIES FOR SAID DISTRICT FOR THE TAX YEAR 2021 AND THEY ARE WITHIN THE MAXIMUMS ESTABLISHED BY LAW.

November 9, 2020

Jamie Formisano, District Secretary

Original via Mail, as certified by Jamie Formisano, King County Fire Protection District 10 Board Secretary.

**KING COUNTY FIRE PROTECTION DISTRICT 10
ISSAQUAH, WASHINGTON
RESOLUTION 20-04**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF KING COUNTY FIRE PROTECTION DISTRICT 10
DECLARING THE IMPOSITION OF A BENEFIT CHARGE ON THE PARCEL OWNERS OF DISTRICT 10 FOR
THE 2021 TAX YEAR.**

WHEREAS, the District is authorized by Chapter 52.18 RCW to establish, impose and collect a Fire Benefit Charge on assessed personal property and improvements to real property located within the District; and

WHEREAS, the voters of District 10 approved by super majority Proposition 1 in the Primary Election held on November 3, 2015, which has been certified by King County Elections.

WHEREAS, the Board of Commissioners has determined the Fire Benefit Charge, established in conjunction with a lower level of taxes provides the most stable, reliable and cost-effective method for financing the operations of the District needed to maintain a satisfactory level of District services; and

WHEREAS, it is reasonable and necessary the District impose a Fire Benefit Charge for the support of its legally authorized activities which will maintain or improve the services provided by the District;

NOW THEREFORE, BE IT RESOLVED by the Board of Commissioners of King County Fire Protection District No. 10 as follows:

1. **Benefit Charge.** The Board of Commissioners of District 10, while holding an Virtual open public hearing on October 5, 2020, do hereby fix and impose a Fire Benefit Charge on personal property and improvements to real property located within the fire protection district, which have or will receive benefits provided by the fire protection district, to be paid by owners of such properties.
2. **Amount.** The Fire Benefit Charge to be collected in 2021 is a total amount of \$1,950,000 which constitutes approximately 25.95% of the 2021 Operating Budget.
3. **Effective Date.** A Fire Benefit Charge is hereby imposed on the affected property beginning January 1, 2021.
4. **Notice of Fire Benefit Charge.** The Chairman of the Board of Commissioners will cause notice of the Fire Benefit Charge hereby imposed on each parcel to be mailed to the property owner together with notice of the opening of an appeal review board. Said appeal review board shall hear property owner complaints for a minimum of two weeks from the date of notice, and take action to establish all properties have been charged a true, fair and just amount.
5. **Contract for Administration.** The Chairman of the Board of Commissioners of the District and the Board Secretary of the District are authorized and directed to notify of; and then negotiate with the treasurer of King County a contract to provide for the collection of the Fire Benefit Charge. The contract shall establish the fee to be paid by the District to reimburse the County for expenses incurred by the County Assessor and County Treasurer for the collection of the Fire Benefit Charge, pursuant to RCW 52.18.040.

ADOPTED by the Board of Commissioners of King County Fire Protection District No. 10, Washington, in virtual open public meeting on the 9th day of November 2020.

Commissioner Gloria Hatcher-Mays

Commissioner Anita Sandall

Commissioner Alan Martin

Commissioner Don Smith

Vacant

Attestation: _____, District Secretary Jamie Formisano

RESOLUTION ATTESTATION

I, Jamie Formisano, the undersigned duly chosen, qualified and appointed secretary of the Board of Fire Commissioners of King County Fire Protection District 10, King County, Washington, and keeper of the records of the Board of Fire Commissioners of the District, DO HEREBY CERTIFY:

That this is a true and correct copy of the minutes of the October 5, 2020 Revenue Hearing and Virtual Open Public Meeting of the Board of Commissioners for approval at the November 9, 2020 meeting, together with Resolution 20-04 calling for the imposition of a Fire Benefit Charge in the amount of \$ 1,950,000 for 2021 collection.

IN WITNESS thereof, I have hereunto set my hand and affixed the official seal of the District this 9th day of November 2020.

Jamie Formisano, Secretary, Board of Fire Commissioners, King County Fire Protection District 10, King County, Washington