



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

Revenue Hearing Meeting

October 18, 2017

EF&R Headquarters

175 Newport Way NW Issaquah, WA 98027

4 p.m.

REVENUE HEARING

AGENDA

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 2018 Levy Rate and confirm the Fire Benefit Charge for 2018..... Page 02
2. **REVIEW:** Preliminary 2018 Revenue and Expenditure Budget (SF) Page 03
3. **DISCUSSION:** Future Needs / Project
4. **CITIZEN INPUT**
5. **REVIEW RESOLUTIONS:**
 - a. 17-04 Ad Valorem Tax Request Page 06
 - b. 17-05 Imposition of Benefit Charge Page 09
6. **BOARD ACTION:** Instructions to the District Secretary - Create 2018 Budget Agenda Bill for next regular Board meeting to be held on November 15, 2017.

ADJOURN REVENUE HEARING, REGULAR MEETING



PUBLIC NOTICE

REVENUE HEARING to be held October 18, 2017

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

Wednesday, October 18, at 4 p.m. at Eastside Fire & Rescue
Headquarters – 175 Newport Way NW, Issaquah, WA 98027.

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. p.m. on Wednesday, October 18, 2017**, in the meeting room at Headquarters. **The Board will set the Fire Benefit Charge amount and set the Assessed Value rate per thousand for the year 2018.**

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
October 12, 2017

King County Fire Protection District No. 10
2018 Revenue and Expenditure Budget
General Fund

King County Fire Protection District No. 10 2018 Budget - General Fund-Draft 1		2017 Budget	2018 Budget	%	\$ Change
Description				Change	
1	REVENUE				
2	Property Tax	4,261,134	4,695,782	10.20%	434,648
3	Current FBC	2,856,700	2,646,000	-7.38%	(210,700)
4	Total Current Property Taxes and FBC	<u>7,117,834</u>	<u>7,341,782</u>	3.15%	223,948
5					
6	Delinquent Property Taxes	85,000	85,000	0.00%	-
7	Delinquent Fire Benefit Charge	53,000	53,000	0.00%	-
8	Total Delinquent Property Taxes and FBC	<u>138,000</u>	<u>138,000</u>	0.00%	-
9					
10	Ad Valorem Tax Refund	(8,000)	(10,000)	25.00%	(2,000)
11	Timber Harvest Tax	2,000	2,000	0.00%	-
12	Leasehold Excise Tax	5,400	7,000	29.63%	1,600
13	DNR Timber Trust 2 (State Land Timber Sales)	40,000	14,000	-65.00%	(26,000)
14	DNR PILT NAP/NRCA (in Lieu of Taxes)	10,300	9,940	-3.50%	(360)
15	Investment Income (net)	16,025	23,450	46.33%	7,425
16	Total Revenue	<u>7,321,559</u>	<u>7,526,172</u>	2.79%	204,613
17					
18					
19					
20					

King County Fire Protection District No. 10
2018 Revenue and Expenditure Budget
General Fund

King County Fire Protection District No. 10 2018 Budget - General Fund-Draft 1		2017 Budget	2018 Budget	%	\$ Change
Description				Change	\$ Change
21	EXPENDITURE				
22	Commissioners Compensation	25,000	25,000	0.00%	-
24	Social Security Expense	1,550	1,550	0.00%	-
23	Medicare Expense	363	363	0.00%	-
25	L & I Insurance Expense	65	65	0.00%	-
26	Total Commissioner Compensation and Payroll Taxes	<u>26,978</u>	<u>26,978</u>	0.00%	-
27					
28	Station 76 Program	38,000	43,800	15.26%	5,800
29	Social Security Expense	2,356	2,716	15.26%	360
30	Medicare Expense	551	635	15.26%	84
31	Total Station 76 Compensation & Payroll Taxes	<u>40,907</u>	<u>47,151</u>	15.26%	6,244
32					
33	EFR Operational Service Expense	6,537,631	6,820,436	4.33%	282,805
34	EFR Equip Replacement Expense	301,443	263,541	-12.57%	(37,902)
35	EFR Cap. Facilities Maint. Exp	63,038	96,170	52.56%	33,132
36	Asset Transfer to City of Samm	89,441	89,441	0.00%	-
37	Total EF&R Partnership Expenditures	<u>6,991,553</u>	<u>7,269,588</u>	3.98%	278,035
38					
39	Administrative Service Fees-EF&R	105,583	-	-100.00%	(105,583)
40	Audit Expense	10,000	12,000	20.00%	2,000
41	Legal Services Expense	2,600	9,000	246.15%	6,400
42	Postage Expense	4,000	5,500	37.50%	1,500
43	Professional Services Expense	19,000	23,000	21.05%	4,000
44	Association Dues	4,450	4,450	0.00%	-
45	Training & Seminar Expense	1,000	1,000	0.00%	-
46	Printing	8,000	8,000	0.00%	-
47	Meal Expense	400	400	0.00%	-
48	Lodging Expense	800	800	0.00%	-
49	Milage Expense	400	400	0.00%	-
50	Miscellaneous Expense	300	300	0.00%	-
51	Fire Benefit Service Fees-King County	29,097	26,990	-7.24%	(2,107)
52	Election Expense	50,000	60,000	20.00%	10,000
53	Intergovernmental Grant	2,000	2,000	0.00%	-
54	Capital Outlay	10,000.00	3,000.00	-70.00%	(7,000)
55	Capital Outlay	9,000.00	9,000.00	0.00%	-
56	Total Expenditures	<u>7,316,068</u>	<u>7,509,556</u>	2.64%	193,489
57					
58	Net Increase/(decrease) to fund balance	<u>5,491</u>	<u>16,616</u>		
59					

**King County Fire Protection District No. 10
2018 Revenue and Expenditure Budget
Bond Fund**

King County Fire Protection District No. 10 2018 Budget - Bond Fund - Draft 1		2017 Budget	2018 Budget	% Change	\$ Change
1	REVENUE				
2					
3	Property Tax	442,127	450,800	8,673	1.96%
4	Prop Tax Clearing-delinquent	5,800	6,000	200	3.45%
5	Ad Valorem Tax Refund	(400)	(600)	(200)	50.00%
6	Timber Harvest Tax	250	250	-	0.00%
7	Leasehold Tax		240	240	#DIV/0!
8	DNR Timber Trust 2	1,482	1,000	(482)	-32.52%
9	DNR PILT NAP/NRCA (in Lieu of Taxes)	771	680	(91)	-11.80%
10	Interest on Invest-Bond	1,200	1,200	-	0.00%
11	Invest Service Fees- Expense	(80)	(60)	20	-25.00%
12	Total Revenue	451,150	459,510	8,360	1.85%
13					
14					
15					
16	EXPENDITURE				
18	GO Bond Principal Payment	325,000	345,000	20,000	6.15%
19	GO Bond-Interest Exp	126,150	116,400	(9,750)	-7.73%
21	Total Expenditures	451,150	461,400	10,250	2.27%
22					
23					
24					
25	Net Increase/(decrease) to fund balance	-	(1,890)		
26					

**King County Fire Protection District 10
Issaquah, Washington
RESOLUTION 17-04**

**A RESOLUTION SUBMITTING A REGULAR PROPERTY
TAX LEVY OF \$4,700,000 AND A GENERAL
OBLIGATION BOND LEVY OF \$451,150 IN
ACCORDANCE WITH KING COUNTY ORDINANCE
2152.**

WHEREAS, the Board of Commissioners has properly given notice of the Public Hearing held on October 18, 2017 to consider the District's revenue sources and current expense budget for the 2018 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 \$4,700,000, 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 2018 for the total regular levy amount of \$4,700,000 which is a percentage increase of 14.4% and a dollar increase of \$340,000 from the previous year. Further resolve is the collection of voter approved Unlimited General Obligation Bond redemption revenue in the amount of \$451,150.

Regular Levy	\$ 4,700,000
2012 Unlimited General Obligation Bond	\$ 451,150

HEREBY, resolved and adopted by the Board of Fire Commissioners of King County Fire Protection District 10 at an Open Public meeting held on November 15, 2017, 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 Donald Smith

Commissioner Michael Mitchell

Commissioner Lawrence Rude

Commissioner Alan Martin

Commissioner Michael Fiset

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 17-04 as presented at the October 18, 2017 Revenue Hearing and adopted at the November 15, 2017, 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 15th day of November, 2017.

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

King County Fire Protection District 10

Resolution 17-04

Exhibit A:

Notice to the King County Council and King County Assessor's Office of Levy for 2018

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 2017 IS:

\$4,791,614,236.

REGULAR (STATUTORY) LEVY (AS APPLICABLE):

EXPENSE FUND	\$ <u>4,800,000</u>
-TEMP. LID NAME _____	\$ _____
-TEMP. LID NAME _____	\$ _____
RESERVE FUND	\$ _____
NON-VOTED G.O. BOND (Limited)	\$ _____
REFUND (Noted on worksheet)	\$ <u>5,141</u>

TOTAL REGULAR LEVY \$ 4,805,141

EXCESS (VOTER APPROVED) LEVY:

(Please list authorized bond levies separately.)

G.O. BONDS FUND LEVY	\$ <u>460,000</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: \$ 5,265,141

THE ABOVE IS A TRUE AND COMPLETE LISTING OF LEVIES FOR SAID DISTRICT FOR THE TAX YEAR 2018 AND THEY ARE WITHIN THE MAXIMUMS ESTABLISHED BY LAW.

November 15, 2017

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 17-05**

**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 2018 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 open public hearing on October 18, 2017, 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 2017 is a total amount of **\$2,915,000** which constitutes approximately **39.8%** of the 2018 Operating Budget.
3. **Effective Date.** A Fire Benefit Charge is hereby imposed on the affected property beginning January 1, 2018.
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 open public meeting on the 15th day of November 2017.

Commissioner Donald Smith

Commissioner Lawrence Rude

Commissioner Michael Mitchell

Commissioner Alan Martin

Commissioner Michael Fiset

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 18, 2017 Revenue Hearing and Open Public Meeting of the Board of Commissioners for approval at the November 15, 2017 meeting, together with Resolution 17-05 calling for the imposition of a Fire Benefit Charge in the amount of \$ **2,915,000** for 2018 collection.

IN WITNESS thereof, I have hereunto set my hand and affixed the official seal of the District this 15th day of November, 2017.

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