



KING COUNTY FIRE PROTECTION DISTRICT 10
BOARD OF FIRE COMMISSIONERS
Regular Meeting Agenda
November 15, 2017
Eastside Fire & Rescue's Headquarters
175 Newport Way NW, Issaquah, WA 98027
4 p.m. – Regular Meeting

CALL TO ORDER, ROLL CALL, FLAG SALUTE

SPECIAL PRESENTATIONS

PUBLIC COMMENT

CONSENT AGENDA *(for approval)*

1. Agenda
2. Agenda Bill D10-2017-21 Page 03
 - 2.1. Regular Meeting Minutes..... Page 04
 - 2.2. Financial Recap..... Page 07

RECESS REGULAR MEETING – BOARD OF VOLUNTEER FIREFIGHTER MEETING

GENERAL ADMINISTRATIVE DISCUSSION

1. 2017 October Revenue and Expense Report (presented at meeting)
2. EF&R BOARD ACTIONS:
 - Agenda Bill 2017-35 (Monthly Minutes & Financial Recap)
 - Agenda Bill 2017-36 (Write-offs)

FIRE CHIEF BRIEFING

COMMITTEE REPORTS

1. EF&R Finance Administrative Committee *(MF)* Page 08
2. Local 2878
3. Volunteer Workgroup

OLD BUSINESS

1. Station 74 Discussion

NEW BUSINESS

1. Agenda Bill D10-2017-22 (Resolution 17-04 Ad Valorem Tax Request)..... Page 10
 - a. Resolution 17-04 Exhibit A Assessor Request for Taxes 2018..... Page 11
 - b. Resolution 17-04 Ad Valorem Tax Request..... Page 12
2. Agenda Bill D10-2017-23 (Imposition of FBC for 2018)..... Page 14
 - a. Resolution 17-05 Imposition of Benefit Charge..... Page 15
 - b. Resolution 17-05 Attestation..... Page 16
3. Agenda Bill D10-2017-24 (2018 Revenue & Expense Budget)..... Page 17
 - a. (KCFD 10 2018 Revenue & Expense Budget)..... Page 18
4. Finalize FBC Mailer..... Page 22
5. FD10 & FD38 Joint Commissioner meeting agenda discussion
6. FD10 & FD27 Joint Commissioner meeting discussion

EXECUTIVE SESSION: *RCW 42.30.140(4)(b) (anticipate 20 minutes)*

GOOD OF THE ORDER

CALENDAR REVIEW

- FAC – December 5, 2017, 10:00 a.m., HQ (**November 22 & December 28 cancelled**)
- Joint D10 & D38 Special Board Meeting – December 5, 2017, 4:00 p.m., HQ
- EF&R Board Orientation – December 14, 2017, immediately following Board meeting (*Dinner provided, RSVP requested*)
- District 10 Board – December 20, 2017, 4 p.m., Headquarters
- Issaquah City Council – 1st and 3rd Monday at 7 p.m., Issaquah City Hall
- Sammamish City Council – 1st and 3rd Tuesday at 6:30 p.m., Sammamish City Hall
- Carnation City Council – 1st and 3rd Tuesday at 7 p.m., Carnation City Hall
- North Bend City Council – 1st and 3rd Tuesday at 7 p.m., Mt. Si Senior Center

SIGNING OF THE DOCUMENTS/ADJOURN REGULAR MEETING



King County Fire Protection District 10
Board of Commissioners
AGENDA BILL D10-2017-21
November 15, 2017

SUBJECT: October Monthly Board Minutes & Financial Recap Approval

SUMMARY STATEMENT: The Board Secretary submits completed minutes for the prior month's meetings to the Board for review prior to the regular board meeting. The Board acts upon the minutes first directing any needed changes to be noted on the document in ink, initialed by the Board Secretary, and then approving said minutes amended as noted.

District 10 utilizes the Auditing Officer Certification method (RCW 42.24.080) of approving normal and usual ongoing expenditures for payroll, utilities, and other goods and services, on behalf of the Board of Fire Commissioners. Monthly, those expenditures are provided for review and oversight by the Board pursuant to state law (RCW 42.24.180). Items requiring Board approval in advance of payment are presented on separate Agenda Bills to obtain approval and are included on the Consent Agenda when paid after said approval. Items paid, but rejected by the Board after they have been paid, will become receivables and immediate collection by the agency audit officer will commence.

Expenditure Required: \$ 8,776.15

Amount Budgeted: \$8,776.15

Funds Utilized: General Fund

ADMINISTRATION'S RECOMMENDATION: Approve the attached Minutes & Financial Recap Agenda Bill.

RECOMMENDED MOTION: Move to approve the Consent Agenda as presented.

ALTERNATIVE(S): Approve the attached Consent Agenda stipulating any items rejected and ordering the collection thereof.

EXHIBITS: Prior month's Minutes, together with any hand-noted changes, as directed by the Board. Prior month's Financial Recap together with Accounting Certification. Prior month's Blanket Vouchers certified by an Agency Audit Officer.

Originator: JF

Administrative Review: 11/06/17

Action:

Date: 11/15/17

Motion By:

2nd:

District Secretary:

1 **KING COUNTY FIRE PROTECTION DISTRICT 10**
2 **Board of Commissioners**
3 **Regular Meeting Minutes**
4 **October 18, 2017**
5

6 The regular meeting of the Board of Fire Commissioners of King County Fire District 10
7 was held on October 18, 2017, at Eastside Fire & Rescue Headquarters, located at 175
8 Newport Way NW, Issaquah, WA 98027.
9

10 **Present:** Chair Don Smith
11 Commissioner Larry Rude
12 Commissioner Alan Martin
13 Commissioner Michael Fisette
14 Commissioner Mike Mitchell
15 Fire Chief Jeff Clark
16 Deputy Chief Greg Tryon
17 Deputy Chief Jon Parkinson
18 Deputy Chief Richard Burke
19 District Secretary Jamie Formisano
20

21 **Audience:** Gloria Hatcher-Mays (candidate for D10 Commissioner)
22

23 **Absent:** None
24

25 **Call to Order, Roll Call, and Flag Salute:**

26 Chair Smith called the meeting to order at 4:00 p.m. Chair Smith led the flag salute.
27

28 **Special Order of Business:** None
29

30 **Recognition:** None
31

32 **Citizen Input:** Gloria Hatcher-Mays stated her appreciation for EF&R and the services
33 provided to the CA fires.
34

35 **Consent Agenda:**

36 Items listed below were distributed to the Board in advance for review and were enacted
37 with one motion. IT WAS MOVED BY COMMISSIONER MITCHELL, SECONDED BY
38 COMMISSIONER FISETTE TO: Approve the Consent Agenda. MOTION CARRIED, 5 –
39 0.

- 40 • Agenda Bill D10-2017-20 Board Minutes and Financial Recap:
 - 41 • Regular Meeting Minutes
 - 42 • Financial Recap
- 43

44 **The regular meeting of King County Fire Protection District 10 (KCFD 10) was**
45 **recessed and the Board of Volunteer Firefighters (BVFF) meeting was called to**
46 **order at 4:02 p.m. The BVFF meeting was adjourned at 4:04 p.m., and the regular**
47 **meeting of KCFD 10 was reconvened.**
48

49 **The regular meeting of King County Fire Protection District 10 (KCFD 10) was**
50 **recessed and the Annual Public Revenue Hearing was called to order at 4:05 p.m.**
51

52 **Annual Revenue Hearing:**

- 53 1. Chair Smith received certification the public has been served notice, as required
54 by law, of the occurrence of this open public meeting of the Board of Fire
55 Commissioners to set the 2018 levy rate and confirm the Fire Benefit Charge
56 (FBC) for 2018.
57
- 58 2. Preliminary 2018 Revenue and Expense Budget: High level overview was
59 provided. Discussion ensued.
60
- 61 3. Future Needs/Projects: N/A
62
- 63 4. Citizen Input: None
64
- 65 5. Review Resolutions: Reviewed and discussed in preparation for formal approval
66 during the November 15, 2017 meeting.
 - 67 a. 17-04 Ad Valorem Tax Request: Pending revised Assessed Value (AV)
68 from the County, the levy amounts will be updated.
 - 69 b. 17-05 Imposition of Benefit Charge.
70
- 71 6. Board Action: With Board approval, Chair Smith instructed the District Secretary
72 to create a 2018 Budget Agenda Bill for the November 15, 2017 Board meeting.
73

74 **The Revenue Hearing was adjourned at 4:16 p.m. and the regular meeting of the**
75 **King County Fire Protection District 10 was reconvened.**
76

77 **General Administrative Discussion:** September Revenue and Expense Report:
78 Overview provided. Discussion ensued.
79

80 **EF&R Actions:** Approved Agenda Bill 2017-34 2018 Revenue & Expense Budget.
81

82 **Fire Chief Briefing:** Chief briefed on the following; Wildland Fire deployment to CA;
83 Joint D10 and D38 Board meeting shall be scheduled to discuss the Volunteer program;
84 Discussed correspondence with a resident regarding Station 76; Maple Valley Fire
85 inquiry to discuss potential partnership for contract services with EF&R; discussed the
86 information joint meeting with DOE, Issaquah and Samm Platt to discuss PFOS and
87 regulations (*handout attached*).
88

89 **Committee Reports:**

- 90 1. EF&R Finance Administrative Committee: No meeting held.
- 91 2. Volunteer Program: Discussed volunteer statistics and current state of the program.
92 Discussion ensued.
93

94 **Old Business:**

- 95 1. Station 74: Proposed converting Station 74 into a sleeper station. Remodel design
96 were presented. Discussion ensued. The Board approved for EF&R staff to expend the
97 funds to establish a scope of work and provide estimated associated costs for the

98 remodel. The Board discussed and approved an offer of no-cost design work for
99 apparatus bay doors.

100
101 **New Business:**

- 102 1. 2018 KCFD 10 Budget discussion: No discussion.
103
104 2. FD27 & FD10 Joint Commissioner Board meeting: Reviewed and discussed the
105 proposed agenda and considerations of a potential partnership.
106
107 3. FD10 Grant: The Board approved an extension of the grant for formal approval in
108 the November 15, 2017 meeting.
109
110 4. FBC Mailer for review: Discussed the FBC mailer with an expected mailing date of
111 January 2018. Please provide revisions by the November 15, 2017 meeting.
112

113 **EXECUTIVE SESSION:** N/A

114
115 **Good of the Order:** N/A

116
117 **Calendar Review:**

118 Joint Board Meeting: FD27 & FD10 – October 23, 2017 6:00 p.m., EF&R Headquarters
119 FAC – October 25, 2017 12:30 p.m., EF&R Headquarters
120 District 10 Board Meeting – November 15, 2017, EF&R Headquarters
121 Issaquah City Council – 1st and 3rd Monday at 7 p.m., Issaquah City Hall
122 Sammamish City Council – 1st and 3rd Tuesday at 6:30 p.m., Sammamish City Hall
123 Carnation City Council – 1st and 3rd Tuesday at 7 p.m., Carnation City Hall
124 North Bend City Council – 1st and 3rd Tuesday at 7 p.m., Mt. Si Senior Center
125

126 **Adjournment:** Chair Smith adjourned the meeting at 5:34 p.m.
127

128 **Signing of Documents:**

129
130 _____
131 Commissioner

130 _____
131 Commissioner

132
133
134 _____
135 Commissioner

134 _____
135 Commissioner

136
137
138 _____
139 Commissioner

138 _____
139 Attestation: District Secretary

**King County Fire District 10
FINANCIAL RECAP
November 15, 2017**

| Blanket Voucher Nr | Paid Date | Description | Amount |
|---------------------------------|------------------|-----------------|--|
| General Fund - 100100010 | | | |
| 2017-10 | October 18, 2017 | Weekly payables | \$ 5,890.00 |
| | | | Totaling: \$ 5,890.00 |
| | | | Blanket Voucher Totals: \$ 5,890.00 |

| ACH Transfers | Paid Date | Description | Amount |
|---------------------------------|------------------|--|---|
| General Fund - 100100010 | | | |
| 2017-16 | October 24, 2017 | Pay Commissioners and sleeper pay for sept | \$ 2,886.15 |
| | | | Totaling: \$ 2,886.15 |
| | | | ACH Transfer Totals: \$ 2,886.15 |

| | |
|------------------------|--------------------|
| FINANCIAL RECAP | \$ 8,776.15 |
|------------------------|--------------------|

Acknowledgement to the Board of Commissioners:

I have reviewed the consent agenda and believe it represents a complete disclosure of all expenditures within the current period. I will reconcile this consent agenda with the King County Treasury report as it becomes available and report and identify any discrepancy to you.



 Prepared By - James Craft - GL Accountant



 Reviewed By - Scott Faire - Budget and Finance Analyst

1 EASTSIDE FIRE & RESCUE

2
3 FINANCE AND ADMINISTRATIVE COMMITTEE

4
5 Meeting Minutes
6 October 25, 2017
7 Headquarters
8

- 9 **Present:** Chair Michael Fiset (District 10)
10 Vice Chair Ron Pedee (District 38)
11 Director Alan Gothelf (City of North Bend)
12 Director Bob Keller (City of Sammamish)
13 Councilmember Tom Hornish (City of Sammamish)
14 Chris Gianini (City of Sammamish)
15 Tola Marts (City of Issaquah)
16 Jennifer Olson (City of Issaquah)
17 Chief Jeff Clark
18 Deputy Chief Jon Parkinson
19 Budget Analyst Scott Faires
20

21 **Audience:** None

22
23 **Absent:**

24
25 Chair Fiset called the meeting to order at 12:30 p.m.

26
27 **Old Business:**

- 28 1. August 30, 2017 meeting minutes for approval: IT WAS MOVED BY DIRECTOR
29 GOTHELF, SECONDED BY VICE CHAIR PEDEE TO: Approve the meeting
30 minutes. MOTION CARRIED 4-0.
31
32 2. Facility Maintenance for Green Buildings discussion: Delayed, pending further
33 discussion with City of Issaquah.
34

35 **New Business:**

- 36 1. Motor Vehicle Accident (MVA) Revenue Briefing: Presented considerations and
37 impacts related to MVA revenue options. Discussion ensued. No Action taken.
38 Further discussion will take place at the December FAC meeting.
39

40 **Good of the Order:** None

41
42 **Executive Session:** None

43
44 The meeting adjourned at 1:30 p.m.
45

46 **Next Meeting:** To be rescheduled in early December (no November 22 or December 28
47 meeting).

PENDING APPROVAL



**King County Fire Protection District 10
Board of Commissioners
AGENDA BILL D10-2017-22
November 15, 2017**

SUBJECT: Ad Valorem Tax Request for 2018

SUMMARY STATEMENT: The District held a public hearing on October 18, 2017, to consider its revenue sources and current budget for 2018. The District is required to set the regular property tax levy and the Unlimited General Obligation Bond property tax levy for collection in 2018.

Expenditure Required: NA

Amount Budgeted: NA

Fund Utilized: NA

ADMINISTRATION'S RECOMMENDATION: Approve the attached Resolution setting the regular property tax levy and the Unlimited General Obligation Bond property tax levy for the calendar year 2018.

RECOMMENDED MOTION: Move to approve Resolution 17-04 setting the regular property tax levy and the Unlimited General Obligation Bond property tax levy for the calendar year 2017.

ALTERNATIVE(S): Change the levy amounts to be collected in 2018.

EXHIBITS: Resolution 17-04 Ad Valorem Tax Request and Exhibit A Assessor Request for Taxes 2018

Originator:

Administrative Review: 11/09/17

Action:

Date: 11/15/17

Motion By:

2nd:

Board Secretary:

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:

\$ 4,792,830,493

REGULAR (STATUTORY) LEVY (AS APPLICABLE):

| | |
|-------------------------------|-----------------|
| EXPENSE FUND | \$5,000,000. |
| -TEMP. LID NAME _____ | \$ _____ |
| -TEMP. LID NAME _____ | \$ _____ |
| RESERVE FUND | \$ _____ |
| NON-VOTED G.O. BOND (Limited) | \$ _____ |
| REFUND (Noted on worksheet) | \$ _____ 5,141. |

TOTAL REGULAR LEVY \$ _____

EXCESS (VOTER APPROVED) LEVY:

(Please list authorized bond levies separately.)

| | |
|----------------------|-------------|
| G.O. BONDS FUND LEVY | \$ 455,000. |
| G.O. BONDS FUND LEVY | \$ _____ |
| G.O. BONDS FUND LEVY | \$ _____ |

SPECIAL LEVY (INDICATE PURPOSE AND DATE OF ELECTION AT WHICH APPROVED)

| | |
|-------|----------|
| _____ | \$ _____ |
| _____ | \$ _____ |

TOTAL TAXES REQUESTED: \$ 5,460,141

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 17-04**

**A RESOLUTION SUBMITTING A REGULAR PROPERTY
TAX LEVY OF \$5,005,141 AND A GENERAL
OBLIGATION BOND LEVY OF \$455,000 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 2017 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 \$5,005,141, 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 \$5,000,000, which is an increase of \$691,241 or 16.0% from the previous year. Further resolve is the collection of voter approved Unlimited General Obligation Bond redemption revenue in the amount of \$455,000.

| | |
|--|--------------|
| Regular Levy | \$ 5,005,141 |
| 2012 Unlimited General Obligation Bond | \$ 455,000 |

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
Board of Commissioners
AGENDA BILL D10-2017-23
November 15, 2017

SUBJECT: Imposition of the Fire Benefit Charge for 2018

SUMMARY STATEMENT: The District held a public hearing on October 18, 2017, to consider its revenue sources and current budget for 2018. The Fire Benefit Charge is imposed on personal property and improvements to real property located within the District.

Expenditure Required: NA

Amount Budgeted: NA

Fund Utilized: NA

ADMINISTRATION'S RECOMMENDATION: Approve the attached Resolution setting the fire benefit charge amount for the calendar year 2018.

RECOMMENDED MOTION: Move to approve Resolution 17-05 setting the Fire Benefit Charge amount for the calendar year 2018.

ALTERNATIVE(S): Change the fire benefit amount to be collected in 2018.

EXHIBITS: Resolution 17-05 Imposition of Benefit Charge and Attestation

Originator:

Administrative Review: 11/08/17

Action:

Date: 11/15/17

Motion By:

2nd:

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 2018 is a total amount of \$2,700,000 which constitutes approximately 35.9% 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 \$ 2,700,000 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



**King County Fire Protection District 10
Board of Commissioners
AGENDA BILL D10-2017-24
November 15, 2017**

SUBJECT: 2018 Revenue and Expenditure Budget

SUMMARY STATEMENT: The Board of Commissioners has met in open public meetings to discuss, confer, and direct the creation of a revenue and expenditure budget for 2018. The Revenue and Expenditure budget is brought forward for consideration and approval.

Expenditure Required: \$7,510,021

Amount Budgeted: \$7,510,021

Fund Utilized: General Fund

ADMINISTRATION'S RECOMMENDATION: Approve the 2018 Revenue and Expenditure Budget.

RECOMMENDED MOTION: Move to approve the 2018 Revenue and Expenditure Budget.

ALTERNATIVE(S): Make adjustments to the budget.

EXHIBITS: 2018 Draft Revenue and Expenditure Budget

Originator: SF

Administrative Review: 11/07/17

Action:

Date: 11/15/17

Motion By:

2nd:

District Secretary:

**King County Fire Protection District No. 10
2018 Budget - Operating Fund-Draft 2**

| | | 2017 Budget | 2018 Budget | | % Change | \$ Change |
|--------------------|--|-------------------------|-------------------------|-------------------------|---------------------|------------------|
| Description | | | Draft 1 | Draft 2 | | |
| 1 | REVENUE | | | | | |
| 2 | Property Tax | 4,261,134 | 4,695,782 | 4,696,974 | 10.23% | 435,840 |
| 3 | Current FBC | 2,856,700 | 2,646,000 | 2,646,000 | -7.38% | (210,700) |
| 4 | Total Current Property Taxes and FBC | <u>7,117,834</u> | <u>7,341,782</u> | <u>7,342,974</u> | 3.16% | 225,140 |
| 5 | | | | | | |
| 6 | Delinquent Property Taxes | 85,000 | 85,000 | 85,000 | 0.00% | - |
| 7 | Delinquent Fire Benefit Charge | 53,000 | 53,000 | 53,000 | 0.00% | - |
| 8 | Total Delinquent Property Taxes and FBC | <u>138,000</u> | <u>138,000</u> | <u>138,000</u> | 0.00% | - |
| 9 | | | | | | |
| 10 | Ad Valorem Tax Refund | (8,000) | (10,000) | (8,000) | 0.00% | - |
| 11 | Timber Harvest Tax | 2,000 | 2,000 | 2,000 | 0.00% | - |
| 12 | Leasehold Excise Tax | 5,400 | 7,000 | 5,400 | 0.00% | - |
| 13 | DNR Timber Trust 2 (State Land Timber Sales) | 40,000 | 14,000 | 14,000 | -65.00% | (26,000) |
| 14 | DNR PILT NAP/NRCA (in Lieu of Taxes) | 10,300 | 9,940 | 9,940 | -3.50% | (360) |
| 15 | Investment Income (net) | 16,025 | 23,450 | 23,450 | 46.33% | 7,425 |
| 16 | Total Revenue | <u>7,321,559</u> | <u>7,526,172</u> | <u>7,527,764</u> | 2.82% | 206,205 |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |

**King County Fire Protection District No. 10
2018 Budget - Operating Fund-Draft 2**

| Description | 2017 Budget | 2018 | | % Change | \$ Change |
|--|----------------|-------------------|-------------------|-------------|-----------|
| | | Budget Draft 1 | Budget Draft 2 | | |
| EXPENDITURE | | | | | |
| 20 | | | | | |
| 21 Commissioners Compensation | 25,000 | 25,000 | 25,000 | 0.00% | - |
| 23 Social Security Expense | 1,550 | 1,550 | 1,550 | 0.00% | - |
| 22 Medicare Expense | 363 | 363 | 363 | 0.00% | - |
| 24 L & I Insurance Expense | 65 | 65 | 65 | 0.00% | - |
| 25 Commissioner Compensation and Payroll Taxes | 26,978 | 26,978 | 26,978 | 0.00% | - |
| 26 | | | | | |
| 27 Station 76 Program | 38,000 | 43,800 | 43,800 | 15.26% | 5,800 |
| 28 Social Security Expense | 2,356 | 2,716 | 2,716 | 15.26% | 360 |
| 29 Medicare Expense | 551 | 635 | 635 | 15.26% | 84 |
| 30 Station 76 Compensation & Payroll Taxes | 40,907 | 47,151 | 47,151 | 15.26% | 6,244 |
| 31 | | | | | |
| 32 EFR Operational Service Expense | 6,537,631 | 6,820,436 | 6,820,436 | 4.33% | 282,805 |
| 33 EFR Equip Replacement Expense | 301,443 | 263,541 | 263,541 | -12.57% | (37,902) |
| 34 EFR Cap. Facilities Maint. Exp | 63,038 | 96,170 | 96,170 | 52.56% | 33,132 |
| 35 Asset Transfer to City of Samm | 89,441 | 89,441 | 89,441 | 0.00% | - |
| 36 Total EF&R Partnership Expenditures | 6,991,553 | 7,269,588 | 7,269,588 | 3.98% | 278,035 |
| 37 | | | | | |
| 38 Administrative Service Fees-EF&R | 105,583 | - | - | -100.00% | (105,583) |
| 39 Audit Expense | 10,000 | 12,000 | 12,000 | 20.00% | 2,000 |
| 40 Legal Services Expense | 2,600 | 9,000 | 9,000 | 246.15% | 6,400 |
| 41 Postage Expense | 4,000 | 5,500 | 5,500 | 37.50% | 1,500 |
| 42 Professional Services Expense | 19,000 | 23,000 | 23,000 | 21.05% | 4,000 |
| 43 Association Dues | 4,450 | 4,450 | 4,450 | 0.00% | - |
| 44 Training & Seminar Expense | 1,000 | 1,000 | 1,000 | 0.00% | - |
| 45 Printing | 8,000 | 8,000 | 8,000 | 0.00% | - |
| 46 Meal Expense | 400 | 400 | 400 | 0.00% | - |
| 47 Lodging Expense | 800 | 800 | 800 | 0.00% | - |
| 48 Milage Expense | 400 | 400 | 400 | 0.00% | - |
| 49 Miscellaneous Expense | 300 | 300 | 300 | 0.00% | - |
| 50 Fire Benefit Service Fees-King County | 29,097 | 26,990 | 26,990 | -7.24% | (2,107) |
| 51 Election Expense | 50,000 | 60,000 | 60,000 | 20.00% | 10,000 |

**King County Fire Protection District No. 10
2018 Budget - Operating Fund-Draft 2**

| | | 2017 Budget | 2018 Budget | | % Change | \$ Change |
|--------------------|--|------------------------|------------------------|------------------|---------------------|------------------|
| Description | | | Draft 1 | Draft 2 | | |
| 52 | Intergovernmental Grant | 2,000 | 2,000 | 2,000 | 0.00% | - |
| 53 | Capital Outlay | 10,000.00 | 3,000 | 3,465.00 | -65.35% | (6,535) |
| 54 | Capital Outlay | 9,000.00 | 9,000 | 9,000.00 | 0.00% | - |
| 55 | Total Expenditures | 7,316,068 | 7,509,556 | 7,510,021 | 2.65% | 193,954 |
| 56 | | | | | | |
| 57 | | | | | | |
| 58 | | | | | | |
| 59 | Net Increase/(decrease) to fund balance | 5,491 | 16,616 | 17,743 | | |
| 60 | | | | | | |

**King County Fire Protection District No. 10
2015 Budget - Bond Fund**

| | | 2017 Budget | 2018 Budget | 2018 Budget | |
|----|--|------------------------|------------------------|------------------------|------------------|
| | Description | | Draft 1 | Draft 2 | \$ Change |
| 1 | REVENUE | | | | |
| 2 | Property Tax | 442,127 | 450,800 | 445,900 | 3,773 |
| 3 | Prop Tax Clearing-delinquent | 5,800 | 6,000 | 6,000 | 200 |
| 4 | Ad Valorem Tax Refund | (400) | (600) | (600) | (200) |
| 5 | Timber Harvest Tax | 250 | 250 | 250 | - |
| | Leasehold Tax | | 240 | 240 | 240 |
| 6 | DNR Timber Trust 2 | 1,482 | 1,000 | 1,000 | (482) |
| 7 | DNR PILT NAP/NRCA (in Lieu of Taxes) | 771 | 680 | 680 | (91) |
| 8 | Interest on Invest-Bond | 1,200 | 1,200 | 1,200 | - |
| 9 | Invest Service Fees- Expense | (80) | (60) | (60) | 20 |
| 10 | Total Revenue | 451,150 | 459,510 | 454,610 | 3,460 |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | EXPENDITURE | | | | |
| 16 | GO Bond Principal Payment | 325,000 | 345,000 | 345,000 | 20,000 |
| 17 | GO Bond-Interest Exp | 126,150 | 116,400 | 116,400 | (9,750) |
| 19 | Total Expenditures | 451,150 | 461,400 | 461,400 | 10,250 |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | Net Increase/(decrease) to fund balance | - | (1,890) | (6,790) | |
| 24 | | | | | |



KING COUNTY FIRE PROTECTION DISTRICT 10
A Proud Partner in Eastside Fire & Rescue
 175 Newport Way NW
 Issaquah, WA 98027
 Phone (425) 313-3200 · Fax (425) 391-8764
 Web Page: www.eastsidefire-rescue.org



January 2017

THIS IS NOT A BILL

The **purpose** of this letter is to **notify you of your portion** of the **2017 Fire Benefit Charge** that will be collected with your 2017 Property Tax. You will find the Fire Benefit Charge listed under the **“Special”** category on your property tax statement.

 To Our Fellow Property Owners:

The Fire Benefit Charge (FBC) is an alternative method of securing operating funds for the provision of fire services. The FBC was originally approved by District voters in 2003, and reauthorized in 2009 and in 2015 by more than a 79% margin. Under State Law, the FBC may be applied by the Fire Commissioners to cover up to 60% of the annual operating expenses of the District. In 2016 the FBC was used to cover 42.1% of the annual operating budget. Continued use of the FBC must be approved by District voters every six years.

The FBC is combined with a flat rate tax not to exceed \$1 per thousand of assessed value, to create the primary funding sources for the District. The FBC, in the opinion of the Commissioners, is the fairest method of assessing for services provided, and is the most stable way to ensure funding is available in the future.

The Fire Benefit Charge method allows:

- King County offers two types of tax relief for people 60 and older. If you are a senior citizen or disabled, you may qualify for a property tax reduction.
The requirements and forms are available on-line at:
www.kingcounty.gov/depts/assessor/common-questions/seniorss.aspx
- The flexibility to charge only what is needed each year.
- A fairer distribution of cost to benefit (i.e., residential, multi-family, commercial, industrial, etc.)
- Recognition of greater risk so it is not applied to land; the FBC applies only to structures.
- Discounts to structures with qualified sprinkler systems.
- An appeal process at the local Fire District level through the Fire Commissioners instead of King County.

We strive to provide the best service, balanced with the ability to pay. This approach is applied in every decision we make and is most evident through the creation of Eastside Fire & Rescue (EF&R), of which the Fire District is a founding partner. This model has proven most effective, because, when several entities combine, overhead is reduced, service levels increase, and costs are avoided.

Your Fire Commissioners,


 Michael Fisette


 Donald Smith


 Lawrence Rude


 Alan Martin


 Mike Mitchell

Fire District 10 is a partner of Eastside Fire & Rescue. Please contact us as provided on this letterhead for further information or assistance.

| | | | |
|----------------------------------|---------------------------|---|--|
| Parcel Number: | 2017 Fire Benefit Charge: | | |
| Square Feet: | Property Use: | (Residential, Mobile Home, Apartment or Commercial) | |
| Fire Sprinkler Discount applied: | (Yes) | | |

If you feel the Fire Benefit Charge for this parcel is in error, you may appeal. Appeal forms may be obtained from the Eastside Fire & Rescue/District 10 Headquarters at 175 Newport Way NW, Issaquah, or by visiting our web page (www.eastsidefire-rescue.org). You may deliver, mail, or fax your form to us. Appeal forms must be returned to Fire District 10 by 5 p.m. on February 3, 2017 (even if you attend the appeal hearing later). You do not need to be present at the appeal hearing for appeal consideration. The appeal hearing will be held on February 15, 2017. You may be present at the hearing to give oral comments regarding your appeal. The meeting will begin at 4 p.m. at the Headquarters Building.

NOTE: Square footage figures and property use are based upon data supplied by the King County Assessors Office. Garages are included in these figures. If using the county data for comparison you must add the garage space to total living space for an accurate comparison.



175 Newport Way NW
Issaquah, WA 98027

PRESORT STD.
US POSTAGE
PAID
OLYMPIA, WA
PERMIT NO. 583

BENEFIT CHARGE EXPLANATION (This is Not a Bill)

State law authorized Fire Districts in the State, with the approval of voters in the District, to assess a Benefit Charge as a supplemental means of financing the services provided by the Fire District.

The Benefit Charge is uniformly applied to all real property, (e.g. buildings). The Benefit Charge formula is based upon the Insurance Services Organization (ISO) formula for fire flow. To this we apply a Category Factor and a Fire Flow Benefit Factor to calculate the Fire Benefit Charge for each parcel of property.

Formula:

$$\text{Square Root of the Square Feet} \times 18 \times \text{Category Factor} \times \text{Fire Flow Benefit Factor} = \text{Fire Benefit Charge}$$

Category Factors:

| | | | | |
|--------------------|------------------------|-------------------|------|-----------------|
| Residential | = 0.933 | Commercial | | |
| Mobile Home | = 0.650 | Comm1 | 1.10 | <= 4,000 SqFt |
| Apartment | | Comm2 | 2.00 | <= 10,000 SqFt |
| MF1 | = 4.25 <= 50,000 SqFt | Comm3 | 3.25 | <= 30,000 SqFt |
| MF2 | = 6.25 <= 200,000 SqFt | Comm4 | 4.25 | <= 100,000 SqFt |
| MF3 | = 8.25 > 200,000 SqFt | Comm5 | 5.25 | <= 200,000 SqFt |
| | | Comm6 | 6.00 | > 200,000 SqFt |