



**KING COUNTY FIRE PROTECTION DISTRICT 10  
BOARD OF FIRE COMMISSIONERS  
Revenue Hearing Meeting  
October 11, 2021, 4:00 p.m.  
VIRTUAL MEETING**

**REVENUE HEARING AGENDA**

**Phone-In Option**

Phone-in Number: (509) 931-1382  
Conference ID: 867 928 469#

**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](mailto: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 2022 Levy Rate and confirm the Fire Benefit Charge for 2022.....Page 02
2. **REVIEW:** Preliminary 2022 Revenue and Expenditure Budget.....Page 03
3. **DISCUSSION:** Future Needs/Project
4. **CITIZEN INPUT**
5. **REVIEW DRAFT RESOLUTIONS:**
  - a. 21-05 Ad Valorem Tax Request .....Page 06
  - b. 21-06 Imposition of Benefit Charge.....Page 09
6. **BOARD ACTION:** Instructions to the District Secretary to create the 2022 Budget Agenda Bill for next regular Board meeting to be held on November 8, 2021.

**ADJOURN REVENUE HEARING AND RECONVENE REGULAR MEETING**



# **PUBLIC NOTICE**

REVENUE HEARING to be held October 11, 2021

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

Monday, October 11, 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 11, 2021**, on a virtual platform. **The Board will set the Fire Benefit Charge amount and set the Assessed Value rate per thousand for the year 2022.**

Phone-in Number: (509) 931-1382

Conference ID: 867 928 469#

**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 22, 2021

**King County Fire Protection District No. 10  
2022 Revenue and Expenditure Budget  
General Fund**

King County Fire Protection District No. 10 2022 Budget - Operating Fund		2018		2019		2020		2021	2022	% Change	\$ Change
Description		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget		
REVENUE						Final		Final	Draft 1		
1											
2	Property Tax	4,696,974	4,705,474	5,230,178	5,266,520	5,417,066	5,415,072	5,526,029	6,457,678	16.86%	931,649
3	Current FBC	2,646,000	2,657,539	2,259,750	2,260,411	2,190,975	2,190,562	1,670,250	1,080,750	-35.29%	(589,500)
4	Total Current Property Taxes and FBC	7,342,974	7,363,013	7,489,928	7,526,931	7,608,041	7,605,634	7,196,279	7,538,428	4.75%	342,149
5											-
6	Delinquent Property Taxes	85,000	81,779	85,000	77,124	81,000	86,484	81,000	85,000	4.94%	4,000
7	Delinquent Fire Benefit Charge	53,000	41,637	53,000	42,784	41,000	42,103	41,000	42,000	2.44%	1,000
8	Total Delinquent Property Taxes and FBC	138,000	123,416	138,000	119,908	122,000	128,587	122,000	127,000	4.10%	5,000
9											-
10	Ad Valorem Tax Refund	(8,000)	(9,020)	(8,000)	(6,758)	(8,000)	(4,415)	(8,000)	(8,000)	0.00%	-
11	Timber Harvest Tax	2,000	3,571	2,000	5,345	2,000	5,064	2,000	5,000	150.00%	3,000
12	Leasehold Excise Tax	5,400	6,762	5,000	9,103	6,000	2,125	6,000	10,000	66.67%	4,000
13	DNR Timber Trust 2 (State Land Timber Sales)	14,000	50,220	20,000	141,943	20,000	3,674	20,000	20,000	0.00%	-
14	DNR PILT NAP/NRCA (in Lieu of Taxes)	9,940	20,819	10,600	-	11,000	43,427	20,000	20,000	0.00%	-
15	Miscellaneous Revenue	-	184								-
16	Interest on Invest-General Fund	24,000	40,141	30,000	64,329	55,000	46,648	50,000	50,000	0.00%	-
17	Interest on Invest-FBC	500	974	800	1,339	1,000	(1,133)	1,000	1,000	0.00%	-
18	Invest Service Fees- Expense	(1,000)	(189)	(500)	(351)	(1,000)	931	(1,000)	(1,000)	0.00%	-
19	Invest Service Fees-FBC	(50)	(4)	(20)	(41)	(30)	(22)	(30)	(30)	0.00%	-
20	Other Interest							12,500	12,300	-1.60%	(200)
21	Realized Gain/(loss)		(266)		1,477		(15)	3,500	6,000	71.43%	2,500
22	Investment Income (net)	23,450	40,655	30,280	66,753	54,970	46,424	65,970	68,270	3.49%	2,300
23	<b>Total Revenue</b>	<b>7,527,764</b>	<b>7,599,620</b>	<b>7,687,808</b>	<b>7,863,225</b>	<b>7,816,011</b>	<b>7,830,520</b>	<b>7,424,249</b>	<b>7,780,698</b>	4.80%	356,449
24		206,205		160,044	263,604	128,203	(32,705)	(391,762)	356,449		
25		2.82%		2.13%	3.47%	1.67%	-0.42%	-5.01%	4.80%		
26											
27											
28											
29	EF&R ILA Revenue		24,411,905	24,732,530	25,561,226	27,229,298	27,693,859	27,539,180			
30	<b>Total District Revenue</b>		<b>32,011,525</b>	<b>32,420,338</b>	<b>33,424,451</b>	<b>35,045,309</b>	<b>35,524,379</b>	<b>34,963,429</b>	<b>7,780,698</b>		
31											
32											

**King County Fire Protection District No. 10  
2022 Revenue and Expenditure Budget  
General Fund**

King County Fire Protection District No. 10 2022 Budget - Operating Fund		2018		2019		2020		2021	2022	% Change	\$ Change
Description		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget		
EXPENDITURE						Final		Final	Draft 1		
33	Commissioner Compensation and Payroll Taxes	26,978	19,734	33,130	21,427	33,130	11,474	33,130	34,453	3.99%	1,323
37											-
42	Reserve Program & Payroll Taxes	47,151	4,893	77,508	43,160	77,508	41,556	77,508	77,508	0.00%	-
43											-
44	EFR Operational Service Expense	6,820,436	6,820,436	6,984,563	6,984,564	7,106,087	7,106,087	7,101,848	7,433,480	4.67%	331,632
45	EFR Equip Replacement Expense	263,541	263,300	257,786	257,786	-	-	-	-		-
46	EFR Cap. Facilities Maint. Exp	96,170	96,170	63,961	63,961	-	-	-	-		-
47	Asset Transfer to City of Samm	89,441	89,440	89,441	89,441	9,391	-	-	-		-
48	Total EF&R Partnership Expenditures	7,269,588	7,269,346	7,395,751	7,395,752	7,115,478	7,106,087	7,101,848	7,433,480	4.67%	331,632
49											-
51	Administrative Service Fees-EF&R	-	-	-	-	-	-	-	-		-
52	Audit Expense	12,000		26,240		27,000					-
53	Legal Services Expense	9,000		9,000		10,000					-
54	Postage Expense	5,500	2,025	5,500	3,709	5,500	203	5,500	5,500	0.00%	-
55	Professional Services Expense	23,000	17,012	25,000	37,223	25,500	58,206	72,500	75,000	3.45%	2,500
56	Association Dues	4,450	4,810	4,700	9,000	4,800	5,113	4,800	5,125	6.77%	325
58	Printing	8,000	3,729	8,000		8,000	3,259	-	3,500		3,500
62	Travel				986	18,600		18,600	18,600	0.00%	-
63	Miscellaneous Expense	300	225	300	182	300		300	300	0.00%	-
65	Fire Benefit Service Fees-King County	26,990	27,959	23,128	25,093	27,900	22,533	17,113	11,228	-34.39%	(5,885)
66	Election Expense	60,000	15,273	25,000		60,000	13,600	25,000	65,000	160.00%	40,000
68	Intergovernmental Grant	2,000		2,000	2,000	2,000		2,000	2,000	0.00%	-
72	Capital Outlay	3,465		3,800		4,000					-
73	Capital Outlay	9,000	18,975	9,000	8,780						-
74	<b>Total Expenditures</b>	<b>7,510,021</b>	<b>7,384,786</b>	<b>7,653,657</b>	<b>7,546,326</b>	<b>7,419,716</b>	<b>7,262,580</b>	<b>7,358,299</b>	<b>7,731,693</b>	5.07%	373,395
77											
78											
79	EF&R ILA Expenditures (wages & benefits)		24,411,904.56	24,732,530	25,561,226	27,229,298	27,693,859	27,539,180			
80	Division Chief *			150,822							
81	Firefighters (2) *			100,482							
82	<b>Total District Expenditures</b>		<b>31,796,690</b>	<b>32,637,491</b>	<b>33,107,552</b>	<b>34,649,014</b>	<b>34,956,439</b>	<b>34,897,479</b>	<b>7,731,693</b>		
83											
84											
85	<b>Net Increase/(decrease) to fund balance</b>	<b>17,743</b>	<b>214,835</b>	<b>(217,152)</b>	<b>316,899</b>	<b>396,295</b>	<b>567,939</b>	<b>65,951</b>	<b>49,005</b>		
86	* To be funded out of fund balance										

**King County Fire Protection District No. 10  
2016 Revenue and Expenditure Budget  
Bond Fund**

King County Fire Protection District No. 10 2022 Budget - Bond Fund		2018		2019		2020		2021	2022	\$ Change
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget	
	<b>Description</b>	\$ 455,000		\$ 465,000		\$ 470,000		\$ 480,000	\$ 490,000	
1	<b>REVENUE</b>									
2	Property Tax	445,900	448,026	455,700	458,319	460,600	462,308	470,400	480,200	9,800
3	Prop Tax Clearing-delinquent	6,000	6,688	4,500	6,265	4,500	5,641	6,000	6,000	-
4	Ad Valorem Tax Refund	(600)	(699)	(500)	(461)	(500)	(283)	(500)	(600)	(100)
5	Timber Harvest Tax	250	268	200	288	200	264	200	200	-
6	DNR Timber Trust 2	1,000	2,944	1,000	7,650	1,000	191	2,000	1,000	(1,000)
7	DNR PILT NAP/NRCA (in Lieu of Taxes)	680	1,232	680	-	680	2,300	1,200	2,300	1,100
8	Interest on Invest-Bond	1,200	3,935	1,900	5,176	4,000	3,001	1,000	2,000	1,000
9	Invest Service Fees- Expense	(60)	203	(90)	(26)	(85)	(31)	(80)	(65)	15
10	Misc. Revenue		11		80					-
11	<b>Total Revenue</b>	<b>454,610</b>	<b>462,605</b>	<b>463,390</b>	<b>477,292</b>	<b>470,395</b>	<b>473,392</b>	<b>480,220</b>	<b>491,035</b>	10,815
12										
13										
14										
15	<b>EXPENDITURE</b>									
17	GO Bond Principal Payment	345,000	345,000	365,000	365,000	385,000	385,000	405,000	430,000	25,000
18	GO Bond-Interest Exp	116,400	116,400	106,050	106,050	95,100	95,100	83,550	71,400	(12,150)
19	Professional Services		214		378		345	300	350	50
20	<b>Total Expenditures</b>	<b>461,400</b>	<b>461,614</b>	<b>471,050</b>	<b>471,428</b>	<b>480,100</b>	<b>480,445</b>	<b>488,850</b>	<b>501,750</b>	12,900
21										
22										
23										
24	<b>Net Increase/(decrease) to fund balance</b>	<b>(6,790)</b>	<b>991</b>	<b>(7,660)</b>	<b>5,864</b>	<b>(9,705)</b>	<b>(7,053)</b>	<b>(8,630)</b>	<b>(10,715)</b>	
25										

**King County Fire Protection District 10  
Issaquah, Washington  
RESOLUTION 21-05**

**A RESOLUTION SUBMITTING A REGULAR PROPERTY  
TAX LEVY OF \$6,900,000 AND A GENERAL  
OBLIGATION BOND LEVY OF \$490,000 IN  
ACCORDANCE WITH KING COUNTY ORDINANCE 2152.**

WHEREAS, the Board of Commissioners has properly given notice of the Public Hearing held on October 11, 2021 to consider the District's revenue sources and current expense budget for the 2022 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 \$6,900,000 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 2022 for the total regular levy amount of \$6,900,000 which is a percentage increase of 21.56% and a dollar increase of \$1,224,227 from the previous year. Further resolve is the collection of voter approved Unlimited General Obligation Bond redemption revenue in the amount of \$490,000.

Regular Levy	\$ 6,900,000
2012 Unlimited General Obligation Bond	\$ 490,000

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

\_\_\_\_\_  
Commissioner Michael Dowling

\_\_\_\_\_  
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 21-05 as presented at the October 11, 2021 Revenue Hearing and adopted at the November 8, 2021, 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 8th day of November, 2021.

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

# King County Fire Protection District 10

## Resolution 21-05

### 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:

\$6,623,259,850

REGULAR (STATUTORY) LEVY (AS APPLICABLE):

EXPENSE FUND	\$ <u>6,900,000</u>
-TEMP. LID NAME _____	\$ _____
-TEMP. LID NAME _____	\$ _____
RESERVE FUND	\$ _____
NON-VOTED G.O. BOND (Limited)	\$ _____
REFUND (Noted on worksheet)	\$ _____
<b>TOTAL REGULAR LEVY</b>	<b>\$ <u>6,900,000</u></b>

EXCESS (VOTER APPROVED) LEVY:

(Please list authorized bond levies separately.)

G.O. BONDS FUND LEVY	\$ <u>490,000</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:

\$ 7,390,000

THE ABOVE IS A TRUE AND COMPLETE LISTING OF LEVIES FOR SAID DISTRICT FOR THE TAX YEAR 2022 AND THEY ARE WITHIN THE MAXIMUMS ESTABLISHED BY LAW.

November 8, 2021

\_\_\_\_\_  
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 21-06**

**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 2022 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 August 3, 2021, 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 11, 2021, 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 2022 is a total amount of **\$1,100,000** which constitutes approximately **14.23%** of the 2022 Operating Budget.
3. **Effective Date.** A Fire Benefit Charge is hereby imposed on the affected property beginning January 1, 2022.
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 8<sup>th</sup> day of November 2021.

\_\_\_\_\_  
Commissioner Gloria Hatcher-Mays

\_\_\_\_\_  
Commissioner Anita Sandall

\_\_\_\_\_  
Commissioner Alan Martin

\_\_\_\_\_  
Commissioner Don Smith

\_\_\_\_\_  
Commissioner Michael Dowling

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 11, 2021, Revenue Hearing and Virtual Open Public Meeting of the Board of Commissioners for approval at the November 8, 2021 meeting, together with Resolution 21-06 calling for the imposition of a Fire Benefit Charge in the amount of **\$ 1,100,000** for 2022 collection.

IN WITNESS thereof, I have hereunto set my hand and affixed the official seal of the District this 8<sup>th</sup> day of November 2021.

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