



**Woodinville Fire & Rescue**

**REGULAR MEETING OF THE BOARD OF FIRE COMMISSIONERS**

**Tuesday, February 13, 2024**

**5:00 p.m.**

**This meeting will be conducted virtually, via Microsoft Teams.**

Use the link below to attend live:

[Click here to join the meeting](#)

To listen live, dial [+1 509-931-1382](tel:+15099311382),,287103346#

Phone Conference ID: 287 103 346#

**PRELIMINARY AGENDA**

Call to Order/Flag Salute/Roll Call

Consideration and approval of Agenda in Content and Order

Public Comments (Please submit public comment via email to [NFrisch@esf-r.org](mailto:NFrisch@esf-r.org) at least one hour prior to start of meeting. Please limit comments to three minutes.)

**Board Business Items**

1. Budget Forecast
2. Fire Chief Briefing
3. Consent Agenda
  - a. Approval of Minutes from the January 16, 2024 Regular Meeting
  - b. Approval of Capital and General Vouchers
4. Reports and Requests from the Commissioners/Good of the Order
5. Adjournment



# Woodinville Fire & Rescue

## 2024 Budget

Adopted November 14, 2023

**DRAFT**



### Board of Fire Commissioners

Derek Van Veen  
Position 1

Doug Halbert  
Position 2

Anjela Barton  
Position 3

Mike Millman  
Position 4

Roger Collins  
Position 5

Joan S. Montegary  
Finance Director

Scott Faires  
Budget/Finance Analyst

# Woodinville Fire & Rescue

## 2024 Budget

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## Woodinville Fire & Rescue

175 Newport Way NW

Issaquah, WA 98027

Phone 425-313-3200 • Fax 425-313-3237

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January 2024

The following pages include Woodinville Fire & Rescue's (the "District") 2024 operating budget. As we always strive to do, this budget is built with the objective of maintaining our high quality service to our community, maintaining our facilities and assets, and replacing assets when necessary. From 2017 through 2021, we were very intentional in our budgeting to build the District's reserve fund. We anticipated a potentially difficult economic period in 2022 and 2023. We collected no extra revenue for our reserve fund in 2023. Our annual budget is funded mainly through a property tax levy, a fire benefit charge, and the King County Emergency Medical Services levy. Although costs continue to rise - for everybody - we were able to reduce our 2024 fire benefit charge collection.

The Board of Fire Commissioners reviewed the draft budget on October 10, 2023 and provided staff with final guidance on building the 2024 budget. A public hearing on the budget and fire benefit charge was advertised and held on October 24, 2024 prior to the final budget adoption on November 14, 2023. In 2023, the District spent reserve funds for several large projects. The 2024 operating budget is \$14,872,172. Staff has been directed to transfer \$500,000 of the annual revenue to Reserves.

The District continues to operate and serve the community through the Interlocal Agreement for fire and emergency service with Eastside Fire & Rescue. This has been a cost-saving and effective relationship for the District the the communities we serve.

Thank you once more for your support and for allowing Woodinville Fire & Rescue to serve and meet your emergent and non-emergent needs. We look forward to a healthy and productive 2024.

Sincerely,

*Roger Collins*

*Mike Millman*

*Anjela Barton*

*Doug Halbert*

*Derek Van Veen*

**Woodinville Fire & Rescue Board of Fire Commissioners**

**Prepare - Prevent - Perform**

[www.wf-r.org](http://www.wf-r.org)

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# Woodinville Fire & Rescue

## 2024 Budget

### Budget and Forecast Assumptions

#### Revenue

**Assessed Value:** The forecast assumes a 6 percent increase in assessed valuation per year for 2025-2028. A levy lid lift is not considered in this forecast.

**Property Tax Levy:** The property tax levy is forecasted with the 1 percent allowable annual increase for 2025 - 2028 and an estimated \$60,000/year new construction levy and relevely for prior year refunds.

**Fire Benefit Charge:** The 2024 effective tax rate is calculated at \$0.91/\$1,000 of assessed value. With a property tax levy of \$0.59060, the fire benefit charge is \$0.32326.

**EMS Levy:** The 2024 amount in the budget (\$735,921) is the amount received and kept by the District. This amount is calculated and provided to the District by King County EMS. There are other funds provided through the EMS levy that are paid out to other fire/EMS agencies for services provided. The forecast assumes the EMS Levy will be renewed and a 5 percent increase per year for 2025 - 2028.

**Excludes:** Revenue from the potential sale of any surplus assets.

#### Expenditures

Effective October 1, 2021, the District entered into a contract for service with Eastside Fire & Rescue ("EFR"). The expense budget includes the contract fee paid by the District to EFR under the terms of the contract.

**Contract for Service:** The contract for service with EFR includes labor and operating expenses as well as annual contributions to the Equipment Reserve Fund ("ERF") and the Capital Facilities Maintenance Fund ("CFMF"). The forecast assumes a 3 percent increase per year to the operating expenses, ERF contribution, and CFMF contribution for 2025 - 2028.

**Other Expenditures:** The forecast assumes a 4 percent increase per year for all expenditures for 2025 - 2028 with two exceptions. Amounts budgeted for Elections are based on actual terms of Commissioners and anticipated election years; and the contract for service with Eastside Fire & Rescue is calculated as explained above.

**Transfers to Reserve Fund:** The 2024 budget includes a contribution of \$500,000 to the District's Reserve Fund. There is a planned contribution to the Reserve Fund each year thereafter.

**Reserve Fund:** The 2024 budget anticipates expenditures of \$953,000 out of the Reserve Fund for capital improvements (facilities), apparatus purchases, and tool and equipment purchases/replacement.

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## Woodinville Fire & Rescue

### 2024 Budget

Five-Year Forecast

In actual \$	2023 Actual	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Assessed Value	18,309,001,967	15,906,346,769	16,860,727,575	17,872,371,230	18,944,713,503	20,081,396,314
Property Tax	9,292,121	9,414,691	9,508,238	9,602,720	9,698,147	9,794,529
Fire Benefit Charge	5,548,867	5,121,560	5,466,577	5,887,327	6,183,565	6,636,622
EMS Levy	702,632	735,921	772,717	811,353	851,921	894,517
Other	125,000	100,000	101,000	102,010	103,030	104,060
<b>Revenues</b>	<b>15,668,620</b>	<b>15,372,172</b>	<b>15,848,531</b>	<b>16,403,410</b>	<b>16,836,663</b>	<b>17,429,728</b>
Operating Expenses	15,615,453	14,872,172	15,548,531	16,088,410	16,506,663	17,079,728
Reserve Fund	453,151	500,000	300,000	315,000	330,000	350,000
<b>Expenditures</b>	<b>16,068,604</b>	<b>15,372,172</b>	<b>15,848,531</b>	<b>16,403,410</b>	<b>16,836,663</b>	<b>17,429,728</b>
Capital Expenses from Reserves		953,000				
Capital Expenses from Capital	41,584	334,568				
EFB Requirement	6,506,439	6,196,738	6,478,555	6,703,504	6,877,776	7,116,553
Effective Tax Rate per \$1,000 AV	0.81	0.91	0.89	0.87	0.84	0.82

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# Woodinville Fire & Rescue

## 2024 Budget

### 2024 Expense Budget

	Category	2024 Budget	2023 Budget	\$ Difference	% Difference
1	Commissioners	\$ 22,100	\$ 27,450	\$ (5,350)	-19.49%
2	Administration	\$ 14,715,072	\$ 15,505,803	\$ (790,731)	-5.10%
3	Community Services	\$ -	\$ -	\$ -	
4	Training & Development	\$ -	\$ -	\$ -	
5	Health and Safety	\$ -	\$ -	\$ -	
6	Community Risk Reduction	\$ -	\$ -	\$ -	
7	Response Operations	\$ -	\$ -	\$ -	
8	Technical Rescue	\$ -	\$ -	\$ -	
9	Hazmat	\$ -	\$ -	\$ -	
10	Wildland	\$ -	\$ -	\$ -	
11	Fleet Maintenance	\$ -	\$ -	\$ -	
12	Facilities	\$ -	\$ -	\$ -	
13	Volunteers	\$ -	\$ -	\$ -	
14	Non-Departmental	\$ 135,000	\$ 82,200	\$ 52,800	64.23%
15	Capital Improvements	\$ 1,287,568	\$ 1,057,100	\$ 230,468	21.80%
16	Total	\$ 16,159,740	\$ 16,672,553	\$ (512,813)	
17	Reserve Fund for Capital Improvements	\$ (953,000)	\$ (1,057,100)	\$ 104,100	
18	Capital Fund for Capital Improvements	\$ (334,568)	\$ -	\$ (334,568)	
19	Operating Expenses	\$ 14,872,172	\$ 15,615,453	\$ (743,281)	-4.76%

#### Reserve Fund

A	Station 31: Kitchen upgrade	300,000.00
B	Station 35: Kitchen remodel	300,000.00
C	Station 33: Bathroom remodel	285,000.00
D	Brush Truck (balance)	68,000.00
		<u>953,000.00</u>

#### Capital Fund

E	Contribution to EFR Capital Facilities Maintenance Fund	79,568.00
F	Balance due on Station 35 generator	105,000.00
G	Facility Expense - not specified	75,000.00
H	Machinery/Tools/Equipment Expense - not specified	75,000.00
		<u>334,568.00</u>



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## Woodinville Fire & Rescue

### 2024 Budget

#### 2024 Revenue Budget

	2024 Revenue Budget	2023 Revenue Budget	Difference	% Difference
1 Property Tax Levy	\$ 9,414,691	\$ 9,292,121	\$ 122,570	1.32%
2 Fire Benefit Charge	\$ 5,121,560	\$ 5,548,867	\$ (427,307)	-7.70%
3 King County EMS Levy	\$ 735,921	\$ 702,632	\$ 33,289	4.74%
4 Miscellaneous Revenue	\$ 100,000	\$ 125,000	\$ (25,000)	-20.00%
	<b>\$ 15,372,172</b>	<b>\$ 15,668,620</b>	<b>\$ (296,448)</b>	<b>-1.89%</b>

**Notes:**

- A The jurisdictional assessed value (AV) decreased by 13.12% percent.
- B The 2024 budget is built on a fire benefit charge amount of \$5,121,560.
- C The 2024 total property tax and fire benefit charge collection is anticipated to be \$304,737 (or about 2%) less than the 2023 collection.

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# Woodinville Fire & Rescue

## 2024 Budget

Reserve Fund  
Thru December 2023

	Apparatus	Tools & Equipment	Facilities	Building	Emergency	Total
2019 YE Balance	\$ 3,739,368	\$ 1,343,579	\$ 660,450	\$ 2,180,687	\$ 3,300,000	\$ 11,224,084
2020 YE Balance	\$ 4,000,368	\$ 1,400,000	\$ 750,000	\$ 4,324,190	\$ 3,300,000	\$ 13,774,558
2021 YE Balance	\$ 4,125,535	\$ 1,789,477	\$ 1,120,772	\$ 5,500,028	\$ 3,300,000	\$ 15,835,811
2022 YE Balance	\$ 4,087,262	\$ 1,794,600	\$ 1,766,043	\$ 5,650,099	\$ 2,342,318	\$ 15,640,322
2023 Expenses/Re-balancing	\$ 30,454	\$ (234,313)	\$ (242,698)		\$ (475)	\$ (447,033)
2023 Interest/Fees				\$ 451,633		\$ 451,633
2023 Transfers IN	\$ 610,129			\$ 389,871		\$ 1,000,000
2023 YE Balance	\$ 4,727,845	\$ 1,560,287	\$ 1,523,345	\$ 6,491,603	\$ 2,341,843	\$ 16,644,923
Goals	\$ 4,600,000	\$ 1,500,000	\$ 850,000	\$ 7,000,000	\$ 2,230,826	\$ 16,180,826
<i>Delta</i>	\$ 127,845	\$ 60,287	\$ 673,345	\$ (508,397)	\$ 111,017	\$ 464,097

**Notes:**

- Apparatus:* Requires ongoing funding to replace apparatus when needed.
- Tools & Equipment:* Funds to replace items such as PPE, SCBA, MDCs, etc.
- Facilities:* \$400,000 for HQ; \$175,000 each for Stations 33 and 35; \$65,000 for Annex.
- Building:* Proceeds from sale of real estate and add'l amounts for future building(s).
- Emergency:* Funded at 15 percent of operating expenses.

*Anticipated expenditures in 2024 will leave the reserve fund approximately \$870,000 short of goal.*

*Reserve Fund goals adjusted in December 2023.*

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## Woodinville Fire & Rescue

### 2024 Budget

Benefit Liability Reserve Fund  
Thru December 2023

	HRA (Separated Employees)	Vacation Leave	Sick Leave	Retirement Incentive Program/ Severance	Post- Retirement Medical	LEOFF 1	Total
2019 YE Balance	\$ 214,580	\$ 5,800	\$ 519,275		\$ 75,558	\$ 375,000	\$ 1,190,213
2020 YE Balance	\$ 214,580	\$ 38,000	\$ 505,279	\$ 750,000	\$ 75,000	\$ 375,000	\$ 1,957,859
2021 YE Balance	\$ 180,000			\$ 340,000	\$ 360,000	\$ 430,365	\$ 1,310,365
2022 YE Balance	\$ 30,000				\$ 237,000	\$ 642,125	\$ 909,125
2023 Expenses/Re-balancing	\$ (30,000)				\$ 29,800	\$ (63,280)	\$ (63,480)
2023 Interest/Fees						\$ 24,819	\$ 24,819
2023 Transfers IN							\$ -
2023 YE Balance	\$ -	\$ -	\$ -	\$ -	\$ 266,800	\$ 603,664	\$ 870,464
Goals	\$ -	\$ -	\$ -	\$ -	\$ 206,080	\$ 463,637	\$ 669,717
<i>Delta</i>	\$ -	\$ -	\$ -	\$ -	\$ 60,720	\$ 140,027	\$ 200,747

**Notes:**

- HRA (Separated EEs):* All funds included in Post-Retire Medical.
- Vacation Leave:* No balance needed; employees transferred to Eastside Fire & Rescue. Balance moved to regular reserve fund.
- Sick Leave:* No balance needed; employees transferred to Eastside Fire & Rescue. Balance moved to regular reserve fund.
- RIP/Severance Pymts:* Final payments made in 2022.
- Post-Retire Medical:* Funded at 100 percent through 2033.
- LEOFF 1:* Funded at 100 percent of state actuary recommendation.

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# Woodinville Fire & Rescue

## 2024 Budget

Capital Fund

Thru December 2023

	Revenue	Expenses	Balance
<b>2019 Beginning Balance</b>			<b>14,240.84</b>
Revenue	1,194,984.58		
Expenses		(1,206,826.41)	
<b>2019 Ending Balance</b>			<b>2,399.01</b>
<b>2020 Beginning Balance</b>			<b>2,399.01</b>
Revenue	861,105.52		
Expenses		(91,746.57)	
<b>2020 Ending Balance</b>			<b>771,757.96</b>
<b>2021 Beginning Balance</b>			<b>771,757.96</b>
Revenue	4,692.84		
Expenses		(22,372.48)	
<b>2021 Ending Balance</b>			<b>754,078.32</b>
<b>2022 Beginning Balance</b>			<b>754,078.32</b>
Revenue	5,428.09		
Expenses		(248,767.38)	
<b>2022 Ending Balance</b>			<b>510,739.03</b>
<b>2023 Beginning Balance</b>			<b>510,739.03</b>
Revenue	14,610.18		
Expenses		(41,608.57)	
<b>2023 Ending Balance</b>			<b>483,740.64</b>
<b>2024 Beginning Balance</b>			<b>483,740.64</b>
Revenue			
Expenses			
<b>2024 Ending Balance</b>			

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# Woodinville Fire & Rescue

## 2024 Budget

### 2024 Effective Tax Rate Worksheet

2024 Assessed Valuation	\$	15,906,346,769
2024 Expense Budget	\$	14,872,172
Reserve Fund Allocation	\$	500,000
<b>Total Anticipated 2024 Expenses</b>	\$	<b>15,372,172</b>
2024 EMS Levy	\$	735,921
2024 Estimated Miscellaneous Revenue	\$	100,000
2024 Allowable Property Tax Levy	\$	9,414,691
2024 Fire Benefit Charge	\$	5,121,560
<b>Total Anticipated 2024 Revenue</b>	\$	<b>15,372,172</b>
2024 Effective Tax Rate/\$1,000 of Assessed Value	\$	0.91

**Notes:**

The effective tax rate (ETR) represented above is provided solely for demonstrative value for use in a comparative analysis of previous budgets. The number is calculated as:

$$\text{ETR} = ((\text{FBC} + \text{Property Tax Levy})/\text{AV}) * 1000.$$

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# Woodinville Fire & Rescue

## 2024 Budget

### Historical Data

Year	Assessed Valuation	AV % Change	Property Tax Levy	Levy Rate	FBC Assessment	ETR	% FBC of Expense Budget	Other Revenue	Total Revenue	Rev % Change	Expense Budget	Budget Change
2015	\$ 8,052,423,295	7.54%	\$ 7,916,092	\$0.98	\$ 4,174,402	\$1.50	35.08%	\$ 580,000	\$ 12,670,494	2.09%	\$ 11,898,080	3.00%
2016	\$ 8,513,956,279	5.73%	\$ 7,985,285	\$0.94	\$ 4,744,716	\$1.50	37.97%	\$ 617,766	\$ 13,347,767	5.35%	\$ 12,494,921	5.02%
2017	\$ 8,853,998,427	3.99%	\$ 8,111,241	\$0.92	\$ 5,172,623	\$1.50	40.91%	\$ 606,251	\$ 13,890,115	4.06%	\$ 12,643,097	1.19%
2018	\$ 9,784,364,064	10.51%	\$ 8,386,796	\$0.86	\$ 5,773,189	\$1.45	42.28%	\$ 748,584	\$ 14,908,569	7.33%	\$ 13,653,571	7.99%
2019	\$ 10,855,819,664	10.95%	\$ 8,594,571	\$0.79	\$ 6,572,663	\$1.40	46.18%	\$ 769,280	\$ 15,936,514	6.89%	\$ 14,233,045	4.24%
2020	\$ 11,734,560,501	8.09%	\$ 8,798,962	\$0.75	\$ 6,856,565	\$1.33	46.17%	\$ 744,280	\$ 16,399,807	2.91%	\$ 14,852,284	4.35%
2021	\$ 11,682,870,432	-0.44%	\$ 8,943,018	\$0.77	\$ 5,774,220	\$1.26	38.67%	\$ 779,432	\$ 15,496,670	-5.51%	\$ 14,932,759	0.54%
2022	\$ 13,383,164,327	14.55%	\$ 9,092,270	\$0.68	\$ 4,423,177	\$1.01	31.04%	\$ 841,411	\$ 14,356,858	-7.36%	\$ 14,250,182	-4.57%
2023	\$ 18,309,001,967	36.81%	\$ 9,292,121	\$0.51	\$ 5,548,867	\$0.81	35.53%	\$ 827,632	\$ 15,668,620	9.14%	\$ 15,615,453	9.58%
2024	\$ 15,906,346,769	-13.12%	\$ 9,414,691	\$0.59	\$ 5,121,560	\$0.91	34.44%	\$ 835,921	\$ 15,372,172	-1.89%	\$ 14,872,172	-4.76%
<b>10 Year Average</b>		<b>8.46%</b>		<b>\$0.78</b>	<b>\$ 5,416,198</b>	<b>\$1.27</b>	<b>38.83%</b>			<b>2.30%</b>		<b>2.66%</b>

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**WOODINVILLE FIRE & RESCUE  
RESOLUTION NO. 2023-02**

**2024 FIRE BENEFIT CHARGE**

A resolution of the Board of Fire Commissioners of Woodinville Fire & Rescue imposing a fire benefit charge on personal property and improvements to real property within the District for calendar year 2024

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**RECITALS**

**WHEREAS**, the Board of Fire Commissioners of a fire district may, by resolution, for fire protection district purposes authorize by law, fix and impose a benefit charge on personal property and improvements to real property which are located within the fire protection district on the date specified, and which have or will receive benefits provided by the fire protection district, to be paid by the owners of the property; and

**WHEREAS**, in 2019, the voters of Woodinville Fire & Rescue (the "District") authorized the imposition of a fire benefit charge for a period of six years, 2020 through 2025; and

**WHEREAS**, pursuant to RCW 52.18.060(2), a public hearing was held on October 24, 2023; and

**WHEREAS**, the Board of Fire Commissioners (the "Board") of the District has met and considered the District budget for the calendar year 2024; and

**WHEREAS**, the District's fire benefit charge amount from the previous year was \$5,548,867; and

**WHEREAS**, at the conclusion of the public hearing on October 24, 2023, and after deliberations held thereafter, the District's Board of Fire Commissioners determined it necessary to impose a fire benefit charge on personal property and improvements to real property within the District for fiscal year 2024.

**NOW, THEREFORE**, it is resolved by the Board of Fire Commissioners for Woodinville Fire & Rescue:

1. That fire benefit charges take into consideration the insurance savings resulting from the provision of benefits by the District, the amount of fire protection required by the property and the special services provided to the properties by the District.

2. That the Board determined that the methodology used to calculate the fire benefit charges reasonably takes into consideration the facts and circumstances of each property for which a fire benefit charge is imposed, and each individual fire benefit charge is reasonably proportioned to the measurable benefits to the property resulting from the services afforded by the District.
3. That the amount of the benefit charge to be collected in 2024 is hereby established to not exceed **\$5,121,560**
4. That as part of the 2024 budget adoption, a *decrease* in the proposed aggregate fire benefit charge is hereby authorized for 2024 in the amount of \$427,307 which is a percentage *decrease* of approximately 9.66 percent from the previous year.
5. That the proposed fire benefit charge will be imposed on the affected properties beginning January 1, 2024.
6. That the property owners will be notified, in writing, of the amount of the benefit charge to be imposed on their property prior to the implementation of the provisions of RCW 52.18.070 establishing a Fire Benefit Charge Review Board.

**ADOPTED AT A REGULAR MEETING OF THE BOARD OF FIRE COMMISSIONERS OF**

**WOODINVILLE FIRE & RESCUE THIS 14<sup>th</sup> DAY OF NOVEMBER 2023.**

**WOODINVILLE FIRE & RESCUE  
COUNTY OF KING, WASHINGTON**

  
\_\_\_\_\_  
Derek van Veen, Commissioner, Position 1

  
\_\_\_\_\_  
Doug Halbert, Commissioner, Position 2

  
\_\_\_\_\_  
Anjela Barton, Commissioner, Position 3

\_\_\_\_\_  
Michael Millman, Commissioner, Position 4



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\_\_\_\_\_  
Roger Collins, Commissioner, Position 5

**Attest:**

  
\_\_\_\_\_  
Nicole M. Frisch, Board Secretary

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**WOODINVILLE FIRE & RESCUE  
RESOLUTION NO. 2023-03**

**2024 PROPERTY TAX INCREASE,  
PROPERTY TAX LEVY AND  
BUDGET ADOPTION**

---

**RECITALS**

**WHEREAS**, the Board of Fire Commissioners (the "Board") of Woodinville Fire & Rescue (the "District") met and considered the District budget for the calendar year 2024; and

**WHEREAS**, the Board has properly given notice of the public hearing held on October 24, 2023 to consider the District's current expense budget for the 2024 calendar year pursuant to RCW 84.55.120; and

**WHEREAS**, the Board, after the public hearing and after duly considering all relevant evidence and testimony presented, has determined that the District requires an increase in property tax revenue from the previous year, in addition to the increase 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; and

**WHEREAS**, the County Assessor has notified the District that the assessed valuation of real properties lying within the boundaries of the District for the assessment year 2023 and tax year 2024 is estimated to be \$15,906,346,769; and

**WHEREAS**, the District's actual levy amount from the previous year was \$9,292,121; and

**WHEREAS**, the population within the District is more than 10,000;

**NOW, THEREFORE**, it is resolved by the Board of Fire Commissioners for Woodinville Fire & Rescue, after hearing and duly considering all relevant evidence and testimony presented:

1. That the Honorable County Council of King County, Washington, be and is hereby requested to make a levy for said Woodinville Fire & Rescue (King County Fire Protection District #36) totaling **\$9,414,691**.
2. This amount 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 annexation that have occurred and \$20,417 in refunds made.

- 3. That under RCW 84.55.120 and as part of the 2024 budget adoption, an increase in the regular property tax levy is hereby authorized. The dollar amount of the increase over the actual levy amount from the previous year shall be **\$67,339**, which is a percentage increase of **0.72469** percent from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and \$20,417 in refunds made.
- 4. That as part of the 2024 budget adoption, the Board has determined it necessary to impose a fire benefit charge in the amount of **\$5,121,560** on personal property and improvements to real property within the District for fiscal year 2024.
- 5. That the Board hereby adopts the District’s total budget for 2024 in the amount of \$15,372,172, as follows:

a. Operating Expenses	\$14,872,172
b. Reserves	\$500,000

**ADOPTED AT A REGULAR MEETING OF THE BOARD OF FIRE COMMISSIONERS OF  
WOODINVILLE FIRE & RESCUE THIS 14<sup>th</sup> DAY OF NOVEMBER 2023.**

**WOODINVILLE FIRE & RESCUE  
COUNTY OF KING, WASHINGTON**

  
 \_\_\_\_\_  
 Derek van Veen, Commissioner, Position 1

  
 \_\_\_\_\_  
 Doug Halbert, Commissioner, Position 2

  
 \_\_\_\_\_  
 Anjela Barton, Commissioner, Position 3

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\_\_\_\_\_  
Michael Millman, Commissioner, Position 4

  
\_\_\_\_\_  
Roger Collins, Commissioner, Position 5

**Attest:**

  
\_\_\_\_\_  
Nicole M. Frisch, Board Secretary



**Woodinville Fire & Rescue  
Revenue and Expenditure Report  
December 2023**

**COMMENTS**

**Expense Fund**

**Revenue**

As of the end of December, looking at property tax, fire benefit charge, and EMS levy revenue, we have collected 99.99% of the expected collection for 2023.

**Expenditures**

At the end of December, after interfund transfers, we are 1.06 percent under budget, or about \$170,000.

**Other Information**

As a reminder, the District will still have a reconciliation amount to pay to Eastside Fire & Rescue during the first quarter of 2024.

**Woodinville Fire & Rescue**  
**Cash/Investment Balances by Fund**  
For the month ended December 31, 2023

Line #		Expense Fund	Benefit Charge Fund	Capital Project Fund	Reserve Fund	Benefit Liability Reserve Fund	Total All Funds
1	December 31, 2023	\$8,237,963	\$0	\$483,721	\$16,644,923	\$870,464	<b>\$26,237,070</b>
2							
3	December 31, 2022	\$8,050,506	\$0	\$510,719	\$15,640,322	\$909,125	<b>\$25,110,672</b>
4							
5	Dollar Increase (Decrease)	<u>\$187,457</u>	<u>\$0</u>	<u>(\$26,998)</u>	<u>\$1,004,601</u>	<u>(\$38,661)</u>	<u>\$1,126,398</u>
6							
7	Percentage Increase (Decrease)	2.33%	-	-5.29%	6.42%	-4.25%	4.49%
8							
9	<i>For historical reference, 2018 through 2021 year-end cash/investment balances are shown below.</i>						
10							
11		Expense Fund	Benefit Charge Fund	Capital Project Fund	Reserve Fund	Benefit Liability Reserve Fund	Total All Funds
12	December 31, 2021	\$6,945,153	\$0	\$754,078	\$15,835,811	\$1,310,365	<b>\$24,845,407</b>
13							
14	December 31, 2020	\$7,053,049	\$0	\$771,758	\$13,774,558	\$1,957,859	<b>\$23,557,224</b>
15							
16	December 31, 2019	\$7,356,347	\$0	\$2,399	\$11,224,084	\$1,190,213	<b>\$19,773,042</b>
17							
18	December 31, 2018	\$7,132,960	\$0	\$14,241	\$8,970,005	\$1,162,459	<b>\$17,279,665</b>

**Woodinville Fire & Rescue**  
**Revenue and Expense Report**  
For the month ended December 31, 2023

% of Budget Time Remaining 0.0%

Line #	Dec 2023 Actuals	2023 Annual Budget	2023 YTD Actual	Remaining Dollars	% of Total Remaining
1					
2	<b>Cash Balance - Beginning of Year</b>	<b>8,130,559</b>	<b>8,130,559</b>		
3					
4	<b>Revenue</b>				
5	Property Taxes	31,944	9,292,121	9,290,199	1,922 0.0%
6	King County EMS Levy Revenue	0	856,710	779,761	76,949 9.0%
7	Permit/Plan Review Revenue	0	50,000	52,802	(2,802) -5.6%
8	Miscellaneous Other	34,537	75,000	302,952	(227,952) -303.9%
9	<b>Interfund Transfers IN</b>			0	
10	Benefit Charge Fund	15,483	5,548,867	5,551,071	(2,204) 0.0%
11	Reserve Fund	0	0	0	
12	Benefit Liability Reserve Fund	0	0	0	
13	<b>Total Revenue</b>	<b>81,964</b>	<b>15,822,698</b>	<b>15,976,786</b>	<b>(154,088) -1.0%</b>
14					
15	<b>Total Resources (Beginning Cash + Revenue)</b>		<b>24,107,344</b>		
16					
17	<b>Expenditures</b>				
18	Salaries & Wages	384	75,480	5,376	70,104 92.9%
19	Benefits	196	36,050	11,035	25,015 69.4%
20	Office & Operating Supplies	61	42,241	37,887	4,354 10.3%
21	Elections & Info	0	0	0	
22	Professional Services	1,164,679	15,772,940	14,725,996	1,046,944 6.6%
23	Travel	0	5,000	40	4,960 99.2%
24	Training & Education	0	8,900	6,000	2,900 32.6%
25	Advertising	0	1,200	0	1,200 100.0%
26	Insurance (Buildings/Apparatus)	551	6,000	5,848	152 2.5%



**Woodinville Fire & Rescue**  
**Revenue and Expense Report**  
 For the month ended December 31, 2023

% of Budget Time Remaining 0.0%

Line #		Dec 2023 Actuals	2023 Annual Budget	2023 YTD Actual	Remaining Dollars	% of Total Remaining
27	Miscellaneous Other	0	10,000	650	9,350	93.5%
28	Intergovernmental Services	880	82,200	75,895	6,305	7.7%
29	<b>Sub-Total (excluding Intrafund Transfers)</b>	<b>1,166,750</b>	<b>16,040,011</b>	<b>14,868,728</b>	<b>1,171,283</b>	<b>7.3%</b>
30						
31	<b>Interfund Transfers OUT</b>					
32	Benefit Charge Fund	0	0	654	(654)	
33	Benefit Liability Reserve Fund	0	0	0	0	
34	Capital Fund	0	0	0	0	
35	Reserve Fund	1,000,000	0	1,000,000	(1,000,000)	
36	<b>Total Expenditures</b>	<b>2,166,750</b>	<b>16,040,011</b>	<b>15,869,382</b>	<b>170,629</b>	<b>1.06%</b>
37						
38	<b>End Fund Balance - December 2023</b>			<b>8,237,963</b>		



# Consent Agenda Provided Prior to Meeting



**No Meeting Materials  
for this Item**



**No Meeting Materials  
for this Item**