

Woodinville Fire & Rescue

2025 Budget

Adopted November 12, 2024



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

2025 Budget

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Woodinville Fire & Rescue

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January 2025

The Board of Fire Commissioners of Woodinville Fire & Rescue (the "District") is pleased to share our 2025 operating budget. The following pages outline the details of the 2025 revenue and expense budget under which we operate. Although we are conservative with the management of the District's finances, the rising cost of doing business is unavoidable. Our ultimate goal is to ensure our continued ability to provide outstanding fire and emergency medical service to the Woodinville community.

Because of our plan to build the District's reserves over the five years from 2017 through 2021, we were able to suspend collections for the reserve fund in 2022 and 2023. This provided some relief to our community during those post-pandemic years. Due to capital expenditures in 2023, we began collecting for reserves in 2024. We are once again foregoing collections for reserves in 2025, but will begin again to build reserves with the 2026 budget to align with the District's planned apparatus replacement schedule.

The Board of Fire Commissioners reviewed and discussed the draft 2025 budget on September 10 and October 8, providing District staff with guidance on building the final budget. Public hearings were advertised and held on October 22, 2024. The final budget was adopted on November 12, 2024. The 2025 operating budget was approved at \$16,477,625.

The District continues to operate and serve the community through the Interlocal Agreement for fire and emergency services with Eastside Fire & Rescue. This has been an effective for the District and the communities we serve.

Thank you once more for your unwavering support of Woodinville Fire & Rescue. It is our distinct pleasure to serve you in the coming year.

Sincerely,

Roger Collins

Mike Millman

Anjela Barton

Doug Halbert

Derek van Veen

Woodinville Fire & Rescue Board of Fire Commissioners

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Woodinville Fire & Rescue

2025 Budget

Budget and Forecast Assumptions

Revenue

Assessed Value: The forecast assumes an 8 percent increase in assessed valuation per year for 2026-2029. 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 2026 - 2029 and an estimated \$80,000/year new construction levy and relevel for prior year refunds.

Fire Benefit Charge: The 2025 effective tax rate is calculated at \$0.82/\$1,000 of assessed value. With a property tax levy of \$0.52537, the fire benefit charge is \$0.29854.

EMS Levy: The 2025 amount in the budget (\$764,012) is the amount received from King County EMS and kept by the District. Other funds provided through the EMS levy are paid out to other fire/EMS agencies for services provided. The forecast assumes the EMS Levy will be renewed and a 3.5 percent increase is assumed per year for 2026 - 2029.

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 calculated increase to labor costs plus a 3 percent increase per year to the operating expenses, ERF contribution, and CFMF contribution for 2026 - 2029.

Other Expenditures: The forecast assumes a 3.5 percent increase per year for all expenditures for 2026 - 2029 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 2025 budget does not include an additional amount to be collected for the District's Reserve Fund. There is a planned contribution to the Reserve Fund annually for 2026 - 2029.

Reserve Fund: The 2025 budget anticipates expenditures of \$1,123,844 out of the Reserve Fund for capital improvements (facilities), apparatus purchases, and tool and equipment purchases/replacement.

Capital Fund: The 2025 budget anticipates expenditures of \$231,955 out of the Capital Fund for capital expenses.

Woodinville Fire & Rescue

2025 Budget

Five-Year Forecast

In actual \$	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Assessed Value	15,857,431,447	18,469,785,320	19,947,368,146	21,543,157,597	23,266,610,205	25,127,939,021
Property Tax	9,422,802	9,703,435	9,799,669	9,896,866	9,995,035	10,094,185
Fire Benefit Charge	5,129,934	5,513,941	6,441,331	6,880,841	7,789,893	8,236,530
EMS Levy	735,921	764,012	790,752	818,429	847,074	876,721
Other	1,235,370	100,000	325,000	328,250	331,533	334,848
Carryover from Prior Year	-	400,000	200,000	200,000	-	-
Revenues	16,524,027	16,481,388	17,556,753	18,124,386	18,963,534	19,542,284
Operating Expenses	15,977,718	16,477,625	17,456,753	17,974,386	18,763,534	19,342,284
Transfer OUT to Reserve Fund	1,500,000	-	100,000	150,000	200,000	200,000
Expenditures	17,477,718	16,477,625	17,556,753	18,124,386	18,963,534	19,542,284
Capital Expenses from Reserves	535,970	1,123,844	276,287	284,576	293,113	301,906
Capital Expenses from Capital	266,607	231,955				
End Fund Balance Goal	6,657,383	6,865,677	7,273,647	7,489,327	7,818,139	8,059,285
Effective Tax Rate per \$1,000 AV	0.92	0.82	0.81	0.78	0.76	0.73

Woodinville Fire & Rescue

2025 Expense Budget

	Category	2025 Budget	2024 Budget	\$ Difference	% Difference
1	Commissioners	\$ 16,500	\$ 22,100	\$ (5,600)	-25.34%
2	Administration	\$ 16,376,287	\$ 14,715,072	\$ 1,661,215	11.29%
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	\$ 84,838	\$ 135,000	\$ (50,162)	-37.16%
15	Capital Expenses	\$ 1,355,799	\$ 1,287,568	\$ 68,231	5.30%
16	Total	\$ 17,833,424	\$ 16,159,740	\$ 1,673,684	
17	Reserve Fund for Capital Expenses	\$ (1,123,844)	\$ (953,000)	\$ (170,844)	
18	Capital Fund for Capital Expenses	\$ (231,955)	\$ (334,568)	\$ 102,613	
19	Operating Expenses	\$ 16,477,625	\$ 14,872,172	\$ 1,605,453	10.80%

Reserve Fund

A	Contribution to EFR Equipment Replacement Fund	186,284.00
B	Station 31: Kitchen upgrade	250,000.00
C	Station 33: Bathroom remodel	550,000.00
D	Brush Truck (balance)	137,560.00
E		<u>1,123,844.00</u>

Capital Fund

F	Contribution to EFR Capital Facilities Maintenance Fund	81,955.00
G	Facility Expense - not specified	75,000.00
H	Machinery/Tools/Equipment Expense - not specified	75,000.00
I		<u>231,955.00</u>

Woodinville Fire & Rescue

2025 Revenue Budget

		2025	2024		
	Revenue Classification	Revenue Budget	Revenue Budget	Difference	% Difference
1	Property Tax Levy	\$ 9,703,435	\$ 9,414,691	\$ 288,744	3.07%
2	Fire Benefit Charge	\$ 5,513,941	\$ 5,121,560	\$ 392,381	7.66%
3	King County EMS Levy	\$ 764,012	\$ 735,921	\$ 28,091	3.82%
4	Miscellaneous Revenue	\$ 100,000	\$ 100,000	\$ -	0.00%
		\$ 16,081,388	\$ 15,372,172	\$ 709,216	4.61%

Notes:

- A The jurisdictional assessed value (AV) increased by 16.47 percent.
- B The 2025 total property tax and fire benefit charge collection is anticipated to be \$681,125 more (or about 4.7%) than the 2024 budgeted amount.

Woodinville Fire & Rescue

2025 Budget

Reserve Fund
Thru December 2024

	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 YE Balance	\$ 4,727,845	\$ 1,560,287	\$ 1,523,345	\$ 6,491,603	\$ 2,341,843	\$ 16,644,923
2024 Expenses/Re-balancing	\$ 337,579	\$ (560,287)	\$ (440,339)	\$ 8,397	\$ 129,801	\$ (524,849)
2024 Interest/Fees	\$ 728,372					\$ 728,372
2024 Transfers IN				\$ 1,500,000		\$ 1,500,000
2024 YE Balance	\$ 5,793,797	\$ 1,000,000	\$ 1,083,005	\$ 8,000,000	\$ 2,471,644	\$ 18,348,446
Goals	\$ 5,793,797	\$ 1,000,000	\$ 850,000	\$ 8,000,000	\$ 2,471,644	\$ 18,115,441
Delta	\$ -	\$ -	\$ 233,005	\$ -	\$ -	\$ 233,005

Reserve Fund goals adjusted in November 2024.

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; \$190,000 each for Stations 33 and 35; \$70,000 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.

With the planned addition of \$500,000 to the reserve fund, estimated interest, and anticipated expenditures in 2024, the fund balance is estimated to be at or slightly over goal.

Woodinville Fire & Rescue

2025 Budget

Benefit Liability Reserve Fund Thru December 2024

	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 YE Balance	\$ -	\$ -	\$ -	\$ -	\$ 266,800	\$ 603,664	\$ 870,464
2024 Expenses/Re-balancing					\$ (60,720)		\$ (60,720)
2024 Interest/Fees						\$ 33,867	\$ 33,867
2024 Transfers OUT						\$ (160,000)	\$ (160,000)
2024 YE Balance	\$ -	\$ -	\$ -	\$ -	\$ 206,080	\$ 477,531	\$ 683,611
Goals	\$ -	\$ -	\$ -	\$ -	\$ 206,080	\$ 463,637	\$ 669,717
Delta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,894	\$ 13,894

Notes:

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

Woodinville Fire & Rescue

2025 Budget

Capital Fund
Thru December 2024

	Revenue	Expenses	Balance
2019 Beginning Balance			14,240.84
Revenue	1,194,984.58		
Expenses		(1,206,826.41)	
2019 Ending Balance			2,399.01
2020 Beginning Balance			2,399.01
Revenue	861,105.52		
Expenses		(91,746.57)	
2020 Ending Balance			771,757.96
2021 Beginning Balance			771,757.96
Revenue	4,692.84		
Expenses		(22,372.48)	
2021 Ending Balance			754,078.32
2022 Beginning Balance			754,078.32
Revenue	5,428.09		
Expenses		(248,787.38)	
2022 Ending Balance			510,719.03
2023 Beginning Balance			510,719.03
Revenue	14,610.18		
Expenses		(41,608.57)	
2023 Ending Balance			483,720.64
2024 Beginning Balance			483,720.64
Revenue	14,901.47		
Expenses		(266,607.04)	
2024 Ending Balance			232,015.07

Woodinville Fire & Rescue

2025 Budget

2025 Effective Tax Rate Worksheet

2025 Assessed Valuation	\$	18,469,785,320
2025 Expense Budget	\$	16,477,625
Reserve Fund Allocation	\$	-
Total Anticipated 2025 Expenses	\$	16,477,625
2025 EMS Levy	\$	764,012
2025 Estimated Miscellaneous Revenue	\$	100,000
2025 Property Tax Levy	\$	9,703,435
2025 Fire Benefit Charge	\$	5,513,941
Carryover from 2024 end fund balance	\$	400,000
Total Anticipated 2025 Revenue	\$	16,481,388
2025 Effective Tax Rate/\$1,000 of Assessed Value	\$	0.82

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:

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

Woodinville Fire & Rescue

2025 Budget

Historical Data

							% FBC of					
Year	Assessed Valuation	AV % Change	Property Tax Levy	Levy Rate	FBC Assessment	ETR	Expense Budget	Other Revenue	Total Revenue	Rev % Change	Expense Budget	Budget Change
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	\$ 15,857,431,447	-13.39%	\$ 9,414,691	\$0.59	\$ 5,121,560	\$0.92	34.44%	\$ 835,921	\$ 15,372,172	-1.89%	\$ 14,872,172	-4.76%
2025	\$ 18,469,785,320	16.47%	\$ 9,703,435	\$0.53	\$ 5,513,941	\$0.82	33.46%	\$ 864,012	\$ 16,081,388	4.61%	\$ 16,477,625	10.80%
10 Year Average		9.33%		\$0.73	\$ 5,550,152	\$1.20	38.67%			2.55%		3.44%

**WOODINVILLE FIRE & RESCUE
RESOLUTION NO. 2024-01**

2025 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 2025

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 22, 2024; and

WHEREAS, the Board of Fire Commissioners (the "Board") of the District has met and considered the District budget for the calendar year 2025; and

WHEREAS, the District's fire benefit charge amount from the previous year was \$5,121,560; and

WHEREAS, at the conclusion of the public hearing on October 22, 2024, 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 2025.

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 2025 is hereby established to not exceed **\$5,513,941**.
4. That as part of the 2025 budget adoption, an *increase* in the proposed aggregate fire benefit charge is hereby authorized for 2025 in the amount of \$392,381 which is a percentage *increase* of approximately 7.66 percent over the previous year.
5. That the proposed fire benefit charge will be imposed on the affected properties beginning January 1, 2025.
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 12th DAY OF NOVEMBER 2024.**

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

/s/ Derek van Veen
Derek van Veen, Commissioner, Position 1

/s/ Doug Halbert
Doug Halbert, Commissioner, Position 2

/s/ Anjela Barton
Anjela Barton, Commissioner, Position 3

Absent 11-12-2024
Michael Millman, Commissioner, Position 4

/s/ Roger Collins
Roger Collins, Commissioner, Position 5

Attest:


Nicole M. Frisch, Board Secretary

**WOODINVILLE FIRE & RESCUE
RESOLUTION NO. 2024-02**

**2025 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 2025; and

WHEREAS, the Board has properly given notice of the public hearing held on October 22, 2024 to consider the District’s current expense budget for the 2025 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 2024 and tax year 2025 is estimated to be \$18,245,992,838; and

WHEREAS, the District’s actual levy amount from the previous year was \$9,414,691; 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 **\$9,699,672**.
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 \$29,261 in refunds made.

3. That under RCW 84.55.120 and as part of the 2025 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 **\$74,128**, which is a percentage increase of **0.78737** 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 \$29,261 in refunds made.
4. That as part of the 2025 budget adoption, the Board has determined it necessary to impose a fire benefit charge in the amount of **\$5,513,941** on personal property and improvements to real property within the District for fiscal year 2025.
5. That the Board hereby adopts the District's total budget for 2025 in the amount of \$16,477,625, as follows:

Operating Expenses	\$16,477,625
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**ADOPTED AT A REGULAR MEETING OF THE BOARD OF FIRE COMMISSIONERS OF
WOODINVILLE FIRE & RESCUE THIS 12th DAY OF NOVEMBER 2024.**

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

/s/ Derek van Veen
Derek van Veen, Commissioner, Position 1

/s/ Doug Halbert
Doug Halbert, Commissioner, Position 2

/s/ Anjela Barton
Anjela Barton, Commissioner, Position 3

Absent 11-12-2024
Michael Millman, Commissioner, Position 4

/s/ Roger Collins
Roger Collins, Commissioner, Position 5

Attest:

Nicole M. Frisch
Nicole M. Frisch, Board Secretary