

Woodinville Fire & Rescue

2021 Budget

Adopted November 3, 2020



Board of Fire Commissioners

Derek Van Veen
Position 1

Doug Halbert
Position 2

Tim Osgood
Position 3

Mike Millman
Position 4

Roger Collins
Position 5

Gregory S. Ahearn
Fire Chief

Joan S. Montegary
Chief Administrative Officer

Woodinville Fire & Rescue

2021 Budget

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Woodinville Fire & Rescue

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Woodinville, WA 98072

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January 2021

The following pages include Woodinville Fire & Rescue's (the "District") 2021 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. Over the last several years, we have been able to build a healthy reserve fund which has allowed us to be well-prepared for what is sure to be a difficult economic period ahead. Our annual budget is funded mainly through a property tax levy, a fire benefit charge, and the King County Emergency Medical Services levy. Because of our prudent fiscal management, the District is proud to be able to significantly reduce the amount collected in 2021 for the fire benefit charge. While it is anticipated that we may not be able to remain at such a low collection rate, we feel that anything to ease the financial burden will be timely.

Almost every employee of the District has input into the annual budget. We *all* work hard to ensure that our organization is a sustainable one where we are able to provide excellent service well into the future. As we look to the future and potential regionalization, we are looking toward more efficiency and sustainability. It is an exciting time for the District and the communities we serve.

The Board of Fire Commissioners held a budget workshop on September 15, 2020 where they provided staff with final guidance on building the 2021 budget. A public hearing on the budget and fire benefit charge was advertised and held on October 20, 2020 prior to the final budget adoption on November 3, 2020. The 2021 budget is \$15,492,759.

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 2021.

Sincerely,

Gregory S. Ahearn
Fire Chief

Woodinville Fire & Rescue

2021 Budget

Staffing

Year-End 2019

Administration (Day Staff)	
Fire Chief	1.0
Executive Asst/Board Secretary	1.0
PT Office Helper	0.5
Community Svcs Officer/PIO	1.0
Facilities Maint Technician	1.0
Chief Administrative Officer	1.0
Accounting/Payroll Specialist	1.0
Administrative Assistant	2.0
Information Systems Manager	0.5
Deputy Chief - Operations	0.0
Captain - Training	1.0
Captain - Community Risk Reduction	1.0
Deputy Fire Marshal	1.0
Response Operations	52.0
<i>(4 shifts; 24/7 staffing)</i>	
Battalion Chiefs	4.0
Lieutenants	12.0
Firefighters	36.0
Total Organization	64.0
<i>Average Firefighters/Station</i>	<i>17.3</i>
Notes/Abbreviations:	

Year-End 2020

Administration (Day Staff)	
Fire Chief	1.0
Executive Asst/Board Secretary	1.0
PT Office Helper	0.5
Community Svcs Officer/PIO	1.0
Facilities Maint Technician	1.0
Chief Administrative Officer	1.0
Accounting/Payroll Specialist	1.0
Administrative Assistant	2.0
Information Systems Manager	0.5
Deputy Chief - Operations	0.0
Captain - Training	1.0
Captain - Community Risk Reduction	1.0
Deputy Fire Marshal	1.0
Response Operations	52.0
<i>(4 shifts; 24/7 staffing)</i>	
Battalion Chiefs	4.0
Lieutenants	12.0
Firefighters	36.0
Total Organization	64.0
<i>Average Firefighters/Station</i>	<i>17.3</i>
Notes/Abbreviations:	

Woodinville Fire & Rescue

2021 Budget

Budget and Forecast Assumptions

Revenue

Assessed Value: The forecast assumes a 0 percent increase in assessed valuation for 2022 - 2025.

Property Tax Levy: For state and taxing districts with populations of 10,000 or greater, the limit factor for property taxes due in 2021 is 100.602 percent of the 2020 property tax. The limit factor is defined as 100 percent plus the lesser of the rate of inflation, using the implicit price deflator (IPD), or 1 percent. If the IPD is less than 1 percent, the RCW allows for the full 1 percent increase if the entity has a substantial need. For 2021, the District passes a resolution establishing a substantial need, increasing the limit factor to 101 percent. The 2021 property tax forecast is based on the allowable levy rate (\$0.766); 2022 - 2025 are forecasted with an increase of 1 percent annually and an estimated \$60,000/year new construction levy and relevely for prior year refunds.

Fire Benefit Charge: The 2021 effective tax rate is calculated at \$1.26/\$1,000 of assessed value. With a property tax levy at \$0.766, the fire benefit charge is calculated at \$0.494. Forecasting an increase of \$.02 per year in the effective tax rate for 2022 - 2025.

EMS Levy: The 2021 amount in the budget (\$604,432) 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 neighboring agencies for services provided. Forecasting a 1 percent increase per year for 2022 - 2025.

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

Expenditures

Personnel: The 2021 personnel budget is based on actual positions and includes a 0.9 percent cost of living adjustment for all employees in 2021. The forecast assumes a 2 percent increase per year for 2022 - 2025.

Medical Premiums: The 2021 budget includes a 5.9 percent increase for medical premiums and a slight decrease for dental premiums. The forecast assumes an annual increase of 7.9 percent per year for medical and a 1 percent increase per year for dental premiums for 2022 - 2025.

Other Expenditures (excluding Elections & Info): The forecast assumes a 2.5 to 3 percent increase per year for all expenditures for 2022 - 2025. Amounts for Elections & Info are based on actual terms of Commissioners and anticipated election years.

Transfers to Reserve Fund: The 2021 budget includes \$560,000 to be transferred to the Reserve Fund for apparatus replacement, tools and equipment replacement, facilities improvements, and the building fund.

Reserve Fund: The 2021 budget anticipates expenditures of \$257,100 out of the Reserve Fund for capital improvements (facilities) and tool and equipment purchases/replacement.

Woodinville Fire & Rescue

2021 Budget

Five-Year Forecast

In actual \$	2019 Actual	2020 Forecast	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast
Assessed Value	10,855,819,664	11,734,560,501	11,682,870,432	11,682,870,432	11,682,870,432	11,682,870,432	11,682,870,432
Property Tax	8,582,697	8,798,962	8,943,018	9,032,448	9,122,773	9,214,000	9,306,140
Fire Benefit Charge	6,562,197	6,956,231	5,774,220	5,972,624	6,055,267	6,253,184	6,332,793
EMS Levy	594,280	594,280	604,432	610,476	616,581	622,747	628,974
Other	404,782	578,000	175,000	275,000	300,000	300,000	300,000
Revenues	16,143,956	16,927,473	15,496,670	15,890,549	16,094,621	16,389,931	16,567,908
Operating Expenses	13,034,408	14,852,284	14,695,648	15,131,877	15,494,344	15,963,975	16,391,762
Capital Expenses	1,206,826	300,000	237,111	250,000	200,000	225,000	250,000
Reserve Fund	1,898,831	1,750,000	560,000	500,000	515,000	530,450	546,364
Expenditures	16,140,065	16,902,284	15,492,759	15,881,877	16,209,344	16,719,425	17,188,126
Operating Reserve Requirement	5,431,003	6,188,452	6,123,187	6,304,949	6,455,977	6,651,656	6,829,901
Ending Balance ALL Funds	19,773,042	18,485,303	19,170,033	19,923,964	20,589,992	21,280,768	22,005,377
Effective Tax Rate per \$1,000 AV	1.40	1.34	1.26	1.28	1.30	1.32	1.34

Woodinville Fire & Rescue

2021 Budget

2021 Expense Budget

	Category	2021 Budget	2020 Budget	Difference	% Difference
1	Commissioners	\$ 90,406	\$ 90,506	\$ (100)	-0.11%
2	Administration	\$ 2,485,619	\$ 2,410,414	\$ 75,205	3.12%
3	Community Services	\$ 208,125	\$ 195,673	\$ 12,452	6.36%
4	Training & Development	\$ 676,549	\$ 773,111	\$ (96,562)	-12.49%
5	Health and Safety	\$ 28,590	\$ 24,140	\$ 4,450	18.43%
6	Community Risk Reduction	\$ 436,079	\$ 416,387	\$ 19,691	4.73%
7	Response Operations	\$ 9,769,414	\$ 9,865,477	\$ (96,063)	-0.97%
8	Technical Rescue	\$ 102,282	\$ 72,814	\$ 29,468	40.47%
9	Hazmat	\$ 69,246	\$ 116,531	\$ (47,285)	-40.58%
10	Wildland	\$ 25,416	\$ 24,876	\$ 540	2.17%
11	Fleet Maintenance	\$ 244,500	\$ 263,000	\$ (18,500)	-7.03%
12	Facilities	\$ 439,922	\$ 445,904	\$ (5,982)	-1.34%
13	Volunteers	\$ 4,400	\$ 5,500	\$ (1,100)	-20.00%
14	Non-Departmental	\$ 115,100	\$ 147,950	\$ (32,850)	-22.20%
	Capital Improvements	\$ 237,111	\$ 311,950	\$ (74,839)	-23.99%
	Total	\$ 14,932,759	\$ 15,164,234	\$ (231,475)	-1.53%

Reserves

A	Station 31: T-8 to LED ballast bypass	7,000.00
B	Station 31: Kitchen/office/library counters, sink	25,000.00
C	Station 31: Re-laminate kitchen cabinets	15,000.00
D	Station 31: Simplex panel emergency replace	25,000.00
E	Station 31: Above ground fuel tank	55,000.00
F	Station 33: Retrofit parking lot poles with LED	2,200.00
G	Station 33: Replace window in LT sleeping quarters	1,200.00
H	Station 33: Restore fading Airlift NW mural	1,500.00
I	Station 35: T-8 to LED ballast bypass at 35	1,500.00
J	Station 35: Retrofit parking lot poles to LED	5,000.00
K	Station 35: Possibly replace furnace unit at end of life	25,000.00
L	Station 35: Kitchen counters, sink	9,500.00
M	Station 35: Carpets/polished concrete	29,200.00
N	Station 35: Kitchen cabinets; reconfigure kitchen	35,000.00
O	Station 35: Simplex panel emergency replace	20,000.00
	Total	257,100.00

Woodinville Fire & Rescue

2021 Budget

2021 Revenue Budget

	Revenue Classification	2021 Revenue Budget	2020 Revenue Budget	Difference	% Difference
1	Property Tax Levy	\$ 8,943,018	\$ 8,798,962	\$ 144,056	1.64%
2	Fire Benefit Charge	\$ 5,774,220	\$ 6,956,231	\$ (1,182,011)	-16.99%
3	King County EMS Levy	\$ 604,432	\$ 594,280	\$ 10,152	1.71%
4	Permit/Plan Review Revenue	\$ 100,000	\$ 100,000	\$ -	0.00%
5	Miscellaneous Revenue	\$ 75,000	\$ 75,000	\$ -	0.00%
		\$ 15,496,670	\$ 16,524,473	\$ (1,027,803)	-6.22%

Notes:

- A The jurisdictional assessed value (AV) is projected to decrease slightly. The 2021 budget is built using the most recent available numbers which show an AV *decrease* of 0.462 percent.
- B King County issued a letter informing jurisdictions that the implicit price deflator is at 1.006. The District adopted a resolution declaring substantial need to levy the full 1 percent increase on property tax.
- C The 2021 budget is built on a fire benefit charge amount of \$5,774,220.
- D The 2021 total property tax and fire benefit charge collection is \$1,037,956 (or 6.59%) *less than* the 2020 collection.

Woodinville Fire & Rescue

2021 Budget

Reserve Fund
Thru October 2020

	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 Transfers IN	\$ 261,000	\$ 92,000	\$ 71,750	\$ 575,250	\$ -	\$ 1,000,000
2020 Expenses	\$ -	\$ (72,700)	\$ (7,200)	\$ -	\$ -	\$ (79,900)
2020 Interest/Fees	\$ -	\$ -		\$ 152,668	\$ -	\$ 152,668
10/31/20 Balance	\$ 4,000,368	\$ 1,362,879	\$ 725,000	\$ 2,908,605	\$ 3,300,000	\$ 12,296,852
2021 Goal	\$ 4,250,000	\$ 1,400,000	\$ 750,000	\$ 3,346,846	\$ 3,300,000	\$ 13,046,846
Delta	\$ (249,632)	\$ (37,121)	\$ (25,000)	\$ (438,241)	\$ -	\$ (749,994)

Notes:

Apparatus: Requires ongoing annual funding in order to replace apparatus when needed.
Tools & Equipment: Funds to replace items such as PPE, SCBA, MDCs, etc.
Facilities: \$340,000 for HQ; \$180,000 each for Stations 33 and 35; \$50,000 for annex.
Building: Proceeds from sale of real estate and add'l amounts for future building(s).
Emergency: Three months' expenses at \$1,100,000 per month.

Woodinville Fire & Rescue

2021 Budget

Benefit Liability Reserve Fund

Thru October 2020

	HRA (Separated Employees)	Vacation Leave	Sick Leave	Retirement Incentive Program	Post- Retirement Medical	LEOFF 1	Total
2019 YE Balance	\$ 214,580	\$ 5,800	\$ 519,275	\$ -	\$ 75,558	\$ 375,000	\$ 1,190,213
2020 Transfers IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2020 Expenses	\$ -	\$ -	\$ 21,510	\$ -	\$ (21,510)	\$ -	\$ -
2020 Interest/Fees	\$ -	\$ -	\$ -	\$ -	\$ 15,952	\$ -	\$ 15,952
10/31/20 Balance	\$ 214,580	\$ 5,800	\$ 540,785	\$ -	\$ 70,000	\$ 375,000	\$ 1,206,165
2021 Goal	\$ 214,580	\$ 5,800	\$ 540,000	\$ -	\$ 70,000	\$ 375,000	\$ 1,205,380
Delta	\$ -	\$ -	\$ 785	\$ -	\$ -	\$ -	\$ 785

Notes:

HRA (Separated EEs): Amount will change annually; intend to fund at 100 percent.

Vacation Leave: Amount will change annually; intend to fund at 100 percent.

Sick Leave: Amount will change annually; intend to fund at 50 percent.

RIP Payments: Final payments made in 2018.

Post-Retire Medical: Changes annually based on notifications of retirement; fund at 100 percent.

LEOFF 1: Intend to fund at 100 percent of state actuary recommendation (\$375,000).

Woodinville Fire & Rescue

2021 Budget

2021 Effective Tax Rate Worksheet

2021 Assessed Valuation	\$	11,682,870,432
2021 Expense Budget	\$	14,932,759
Reserve Fund Allocation	\$	560,000
Total Anticipated 2021 Expenses	\$	15,492,759
2021 EMS Levy	\$	604,432
2021 Estimated Permit/Plan Review Revenue	\$	100,000
2021 Estimated Miscellaneous Revenue	\$	75,000
2021 Allowable Property Tax Levy	\$	8,943,018
2021 Fire Benefit Charge	\$	5,774,220
Total Anticipated 2021 Revenue	\$	15,496,670
2021 Effective Tax Rate/\$1,000 of Assessed Value	\$	1.26

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

2021 Budget

Historical Data

<u>Year</u>	<u>Assessed Valuation</u>	<u>AV % Change</u>	<u>Property Tax Levy</u>	<u>Levy Rate</u>	<u>FBC Assessment</u>	<u>ETR</u>	<u>% FBC of Expense Budget</u>	<u>Other Revenue</u>	<u>Total Revenue</u>	<u>Rev % Change</u>	<u>Expense Budget</u>	<u>Budget Change</u>
2012	\$ 7,128,253,183	-12.58%	\$ 7,128,253	\$1.00	\$ 4,260,087	\$1.60	35.51%	\$ 765,000	\$ 12,153,340		\$ 11,996,292	
2013	\$ 6,945,111,363	-2.57%	\$ 6,905,448	\$0.99	\$ 4,506,481	\$1.64	38.20%	\$ 574,965	\$ 11,986,894	-1.37%	\$ 11,797,289	-1.66%
2014	\$ 7,487,803,154	7.81%	\$ 7,477,494	\$1.00	\$ 4,336,947	\$1.58	37.54%	\$ 596,536	\$ 12,410,977	3.54%	\$ 11,551,532	-2.08%
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%
10 Year Average		3.90%		\$0.90	\$ 5,217,189	\$1.48	39.85%			2.81%		2.51%

**WOODINVILLE FIRE & RESCUE
RESOLUTION NO. 2020-08**

2021 LIMIT FACTOR INCREASE

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 2021; and

WHEREAS, in 2020, the Board, in the course of considering the budget for 2021 has reviewed all sources of revenue and examined all anticipated expenses and obligations; and

WHEREAS, the Board has determined that, due to increases in salaries and costs of operations and in order to maintain the District's present level of emergency medical and fire protection service, there is a substantial need to increase the regular property tax limit factor above the rate of inflation.

NOW, THEREFORE, it is resolved by the Board of Fire Commissioners of Woodinville Fire & Rescue that the limit factor for the regular level for the tax year 2021 shall be 1 percent.

**ADOPTED AT A REGULAR MEETING OF THE BOARD OF FIRE COMMISSIONERS OF
WOODINVILLE FIRE & RESCUE THIS 3rd DAY OF NOVEMBER 2020.**

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

Approved as to Form:

/s/ Jeffrey Ganson

Jeffrey Ganson, District Counsel

Derek van Veen

Derek van Veen, Commissioner, Position 1

Doug Halbert

Doug Halbert, Commissioner, Position 2

Tim Osgood
Timothy Osgood, Commissioner, Position 3

Mike Millman
Mike Millman, Commissioner, Position 4

Roger Collins
Roger Collins, Commissioner, Position 5

Attest:

Nicole Frisch
Nicole Frisch, Board Secretary

**WOODINVILLE FIRE & RESCUE
RESOLUTION NO. 2020-09**

2021 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 2021

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 20, 2020; and

WHEREAS, the Board of Fire Commissioners (the "Board") of the District has met and considered the District budget for the calendar year 2021; and

WHEREAS, the District's fire benefit charge amount from the previous year was \$6,956,231; and

WHEREAS, at the conclusion of the public hearing on October 20, 2020, 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 2021.

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 2021 is hereby established to not exceed **\$5,774,220**.
4. That as part of the 2021 budget adoption, a *decrease* in the proposed aggregate fire benefit charge is hereby authorized for 2021 in the amount of \$1,182,011 which is a percentage *decrease* of approximately 17 percent from the previous year.
5. That the proposed fire benefit charge will be imposed on the affected properties beginning January 1, 2021.
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 3rd DAY OF NOVEMBER 2020.**

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

Approved as to Form:

/s/ Jeffrey Ganson
Jeffrey Ganson, District Counsel

Derek van Veen
Derek van Veen, Commissioner, Position 1

Doug Halbert
Doug Halbert, Commissioner, Position 2

Tim Osgood
Timothy Osgood, Commissioner, Position 3

Mike Millman

Michael Millman, Commissioner, Position 4

Roger Collins

Roger Collins, Commissioner, Position 5

Attest:

Nicole Frisch

Nicole M. Frisch, Board Secretary

**WOODINVILLE FIRE & RESCUE
RESOLUTION NO. 2020-10**

**2021 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 2021; and

WHEREAS, the Board has properly given notice of the public hearing held on October 20, 2020 to consider the District's current expense budget for the 2021 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 2020 and tax year 2021 is estimated to be \$11,680,346,926 and

WHEREAS, the District's actual levy amount from the previous year was \$8,798,962; 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 **\$8,943,018**.
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 \$13,337 in refunds made.

3. That under RCW 84.55.120 and as part of the 2021 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 **\$76,469**, which is a percentage increase of **0.87** 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 \$13,337 in refunds made.
4. That as part of the 2021 budget adoption, the Board has determined it necessary to impose a fire benefit charge in the amount of **\$5,774,220** on personal property and improvements to real property within the District for fiscal year 2021.
5. That the Board hereby adopts the District's total budget for 2021 in the amount of \$15,492,759, as follows:

a. Operating Expenses	\$14,932,759
b. Reserves	\$560,000

6. That the District's 2021 budget package, which will be posted on the District's website at www.wf-r.org , includes a five-year forecast and financial statements for each of the District's five funds – Expense Fund, Benefit Charge Fund, Reserve Fund, Benefit Liability Reserve Fund and Capital Project Fund.

**ADOPTED AT A REGULAR MEETING OF THE BOARD OF FIRE COMMISSIONERS OF
WOODINVILLE FIRE & RESCUE THIS 3rd DAY OF NOVEMBER 2020.**

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

Approved as to Form:

/s/ Jeffrey Ganson
Jeffrey Ganson, District Counsel

Derek van Veen
Derek van Veen, Commissioner, Position 1

Doug Halbert

Doug Halbert, Commissioner, Position 2

Tim Osgood

Timothy Osgood, Commissioner, Position 3

Mike Millman

Michael Millman, Commissioner, Position 4

Roger Collins

Roger Collins, Commissioner, Position 5

Attest:

Nicole Frisch

Nicole M. Frisch, Board Secretary