



Woodinville Fire & Rescue

**2020 Budget
and
5-Year Forecast**

Woodinville Fire & Rescue

2020 Annual Budget

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Woodinville Fire & Rescue

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January 2020

Attached is the 2020 operating budget for Woodinville Fire & Rescue. Staff throughout our organization have dedicated several months to preparing the budget with the objective of maintaining our high quality service to our community, maintaining our facilities and other assets, and replacing assets when necessary. Our Board of Fire Commissioners held a budget workshop on September 17, 2019 where final guidance on the budget was provided. I believe our hard work provides a strong financial framework that allows us to focus on our mission and remain a sustainable organization. To that end, on November 5, 2019, the Board of Fire Commissioners adopted the 2020 budget in the amount of \$16,524,473. The budget is funded mainly by a property tax levy, a fire benefit charge and the King County Emergency Medical Services levy.

Over the last several years, the District has been rebuilding our reserve accounts and will continue to maintain those reserves as we look toward providing the excellent service our community has come to expect. Our conservative financial practices has allowed us to replace our aging fleet over the last three years. We have purchased state of the art vehicles with cash which, in most cases, afforded us a significant discount on the purchase price. The taxpayers were not asked to fund a bond for the fleet replacement. We continue to build our reserves looking toward the potential of having to relocate our headquarters building in the future.

Finally, all of us at Woodinville Fire & Rescue take seriously the trust you have placed in us to meet your emergent and non-emergent needs, and we look forward to serving you in 2020. Our Board of Fire Commissioners remains dedicated to looking beyond our existing model for methods of consolidation that will improve service at an equal or reduced cost. I believe that with the support of our community, dedication of our employees, cooperation of labor leadership, and the guidance from our Board of Fire Commissioners, we will be able to continue to provide the highest level of service possible using sound financial practices and solid operating fundamentals.

Sincerely,

Fire Chief

Woodinville Fire & Rescue

Budget and Forecast Assumptions

Revenue

Assessed Value: For 2021-2024, assumes a 5 percent increase in assessed valuation.

Property Tax Levy: For state and taxing districts with populations of 10,000 or greater, the limit factor for property taxes due in 2020 is 101 percent of the 2019 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. The 2020 property tax forecast is based on the allowable levy rate (0.78997); 2021 to 2024 is forecasted to increase by 1.0 percent annually.

Fire Benefit Charge: The 2020 proposed overall burden/\$1,000 AV @ \$1.34; 2021 to 2024 overall burden/\$1,000 AV @ \$1.34

EMS Levy: The 2020 amount is the amount calculated and provided by King County EMS; 2021 -2024 is calculated at a 1 percent increase annually.

Excludes: Potential revenue from sale of any surplus assets.

Expenditures

Operating Expenses (Expense Fund)

Personnel: Forecast for personnel budget is based on actual positions and includes a 2.3 percent COLA increase for all employees in 2020; 2021 to 2024 increases are calculated at 2.5 percent per year.

Medical premiums: Includes a 7.9 percent annual increase for 2020; forecast assumes a 10 percent annual increase for medical benefits for 2021-2024.

Other expenditures (except Elections & Info): Forecast assumes a 2.5 to 3 percent annual increase due to inflation for all expenditures for 2021-2024; amounts for Elections & Info are based upon actual terms of Commissioners and anticipated election years.

Transfers to reserve fund: Included for apparatus replacement, tools and equipment replacement, building fund, and facilities improvements.

Reserve fund: Forecasts equipment purchases to replace equipment at the end of their useful life, facilities improvements and emergency funds.

Woodinville Fire & Rescue

5-Year Forecast

In actual \$	2018 Actual	2019 Forecast	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Assessed Value	9,765,507,977	10,855,819,664	11,757,607,074	12,345,487,428	12,962,761,799	13,610,899,889	14,291,444,883
Property Tax	8,409,188	8,594,571	8,798,962	8,886,952	8,975,821	9,065,579	9,156,235
Benefit Charge	5,772,839	6,572,663	6,956,231	7,656,002	8,394,280	9,173,027	9,994,301
EMS	573,584	594,280	594,280	600,223	606,225	612,287	618,410
Other	1,066,277	411,137	286,454	279,339	280,597	268,586	269,724
Revenues	15,821,888	16,172,651	16,635,927	17,422,515	18,256,923	19,119,479	20,038,671
Operating	13,005,509	14,233,090	14,852,284	15,402,253	15,902,766	16,428,697	16,981,977
Capital / Reserve	2,067,987	1,178,830	0	0	0	0	0
Other	0	0	0	0	0	0	0
Expenditures	15,073,496	15,411,920	14,852,284	15,402,253	15,902,766	16,428,697	16,981,977
Operating reserve requirement	5,960,859	6,523,500	6,807,297	7,059,366	7,288,768	7,529,820	7,783,406
Ending balance ALL funds	17,279,666	18,040,396	19,824,039	21,844,302	24,198,458	25,659,590	28,716,283
Overall Burden per 1,000 AV	1.45	1.40	1.34	1.34	1.34	1.34	1.34

Woodinville Fire & Rescue

ORGANIZATION

Year-end 2016

Administration (Day Staff)	11.0
Fire Chief	1.0
Executive Assistant / Board Secretary	1.0
Community Svc Officer (FF)	1.0
Chief Administrative Officer	1.0
Accounting/Payroll Spec.	1.0
Administrative Assistant	2.0
Facilities Maintenance	1.0
Deputy Chief - Operations	1.0
Captain - Training	1.0
Captain - CRR	1.0
Response Operations (3 Shifts - 24/7 staffing)	53.0
Battalion Chiefs	3.0
Lieutenants	9.0
Firefighters	41.0
Total Organization	64.0
Avg. FF per Station	17.7

Notes:

Response Ops Staffing

As of 10/2015, two Firefighters are in the CMT Pilot Program and not on the line. This is taken into account in the "Avg. FF per Station" calculation.

Year-end 2017

Administration (Day Staff)	13.2
Fire Chief	1.0
Executive Assistant / Board Secretary	1.0
PT Office Helper	0.5
Community Svc Officer (FF)	1.0
Chief Administrative Officer	1.0
Accounting/Payroll Spec.	1.0
Administrative Assistant	2.0
IS Manager	0.7
Facilities Maint Tech	1.0
Deputy Chief - Operations	1.0
Captain - Training	1.0
Captain - CRR	1.0
Inspector/Plans Rvw-CRR	1.0
Response Operations (3 Shifts - 24/7 staffing)	52.0
Battalion Chiefs	3.0
Lieutenants	9.0
Firefighters	40.0
Total Organization	65.2
Avg. FF per Station	17.3

Notes:

Response Ops Staffing

As of 10/2015, two Firefighters are in the CMT Pilot Program and not on the line. This is taken into account in the "Avg. FF per Station" calculation.

Year-end 2018

Administration (Day Staff)	13.2
Fire Chief	1.0
Executive Assistant / Board Secretary	1.0
PT Office Helper	0.5
Community Svc Officer	1.0
Chief Administrative Officer	1.0
Accounting/Payroll Spec.	1.0
Administrative Assistant	2.0
IS Manager	0.7
Facilities Maint Tech	1.0
Deputy Chief - Operations	1.0
Captain - Training	1.0
Captain - CRR	1.0
Deputy Fire Marshal-CRR	1.0
Response Operations (4 Shifts - 24/7 staffing)	52.0
Battalion Chiefs	4.0
Lieutenants	12.0
Firefighters	36.0
Total Organization	65.2
Avg. FF per Station	17.3

Notes:

Response Ops Staffing

The District moved to a 4-platoon staffing model in 2018.

Year-end 2019

Administration (Day Staff)	13.2
Fire Chief	1.0
Executive Assistant / Board Secretary	1.0
PT Office Helper	0.5
Community Svc Officer	1.0
Chief Administrative Officer	1.0
Accounting/Payroll Spec.	1.0
Administrative Assistant	2.0
IS Manager	0.7
Facilities Maint Tech	1.0
Deputy Chief - Operations	1.0
Captain - Training	1.0
Captain - CRR	1.0
Deputy Fire Marshal-CRR	1.0
Response Operations (4 Shifts - 24/7 staffing)	52.0
Battalion Chiefs	4.0
Lieutenants	12.0
Firefighters	36.0
Total Organization	65.2
Avg. FF per Station	17.3

Notes:

Woodinville Fire & Rescue

Expense Fund

2020 through 2024 Financial Forecast

November 1, 2019

The Expense Fund No. 001 (King County Fund No. 100 360 010) is the District's primary operating fund. It accounts for all financial activities except those required by State law, or directed by Board Resolution, to be accounted for in another fund.

	2018	2019	2020	2021	2022	2023	2024
	Actual	Forecast	Proposed Budget	Forecast	Forecast	Forecast	Forecast
Beginning Fund Balance (BFB)	\$5,934,376	\$7,132,962	\$6,579,429	\$6,501,618	\$8,392,541	\$10,616,101	\$13,188,297
Revenue:							
Property Tax	8,409,188	8,594,571	8,798,962	8,886,952	8,975,821	9,065,579	9,156,235
EMS	573,584	594,280	594,280	600,223	606,225	612,287	618,410
Sale of Property							
Shoreline CMT reimbursement	45,899						
Miscellaneous	749,605	75,000	75,000	50,000	50,000	50,000	50,000
Permit/Plan Review Fees	120,747	100,000	100,000	100,000	100,000	100,000	100,000
Inter-fund transfers - IN							
Benefit Charge Fund	5,772,839	6,572,663	6,956,231	7,656,002	8,394,280	9,173,027	9,994,301
Capital Project Fund	275						
Reserve Fund	114,798						
Benefit Liability Reserve Fund	800,901	0	0	0	0	0	0
Total Current Year Revenue	\$16,587,836	\$15,936,514	\$16,524,473	\$17,293,176	\$18,126,326	\$19,000,893	\$19,918,946
<i>Percent change from prior year</i>	<i>12%</i>	<i>-4%</i>	<i>4%</i>	<i>5%</i>	<i>5%</i>	<i>5%</i>	<i>5%</i>
Total Revenues + BFB	\$22,522,212	\$23,069,476	\$23,103,902	\$23,794,794	\$26,518,867	\$29,616,994	\$33,107,243
Expenditures:							
Salary & Wages	6,759,888	7,245,660	7,511,973	7,699,773	7,892,267	8,089,574	8,291,813
Overtime	971,700	1,159,774	1,079,311	1,100,897	1,122,915	1,145,373	1,168,281
Benefits	3,734,059	3,268,991	3,482,545	3,762,553	3,977,931	4,211,673	4,465,538
Uniforms		160,570	139,330	142,813	146,384	150,043	153,794
Office & Operating Supplies	144,123	192,590	226,341	232,000	237,800	243,745	249,838
Vehicle Maintenance & Fuel	202,222	236,000	238,000	243,950	250,049	256,300	262,707
Small Tools & Equipment	86,056	190,088	141,899	145,447	149,083	152,810	156,630
Elections & Info	24,564	60,000	60,000	60,000	60,000	60,000	60,000

Woodinville Fire & Rescue

Expense Fund

2020 through 2024 Financial Forecast

November 1, 2019

The Expense Fund No. 001 (King County Fund No. 100 360 010) is the District's primary operating fund. It accounts for all financial activities except those required by State law, or directed by Board Resolution, to be accounted for in another fund.

	2018	2019	2020	2021	2022	2023	2024
	Actual	Forecast	Proposed Budget	Forecast	Forecast	Forecast	Forecast
Professional Services	86,910	233,625	302,150	309,704	317,446	325,383	333,517
Communications & Dispatch	277,045	283,139	273,386	280,221	287,226	294,407	301,767
Travel	79,766	59,375	46,535	47,698	48,891	50,113	51,366
Training & Education	63,643	267,844	349,280	358,012	366,962	376,136	385,540
Advertising	8,376	6,850	7,450	7,636	7,827	8,023	8,223
Leases, Insurance, Water/Utilities, etc.	202,900	216,320	231,102	229,494	236,379	243,470	250,774
Repairs & Maintenance	262,847	375,484	335,908	344,306	352,913	361,736	370,780
Miscellaneous Other	6,527	182,650	222,243	227,799	233,494	239,331	245,315
Capital - Facilities, Tools & Equipment							
Intergovernmental Services	94,883	94,130	204,830	209,951	215,200	220,580	226,094
Sub-total Expense Fund	\$13,005,509	\$14,233,090	\$14,852,284	\$15,402,253	\$15,902,766	\$16,428,697	\$16,981,977
<i>Percent change from prior year</i>	6%	9%	4%	4%	3%	3%	3%
Transfers - OUT							
Inter-Fund transfers OUT							
Benefit Liability Reserve Fund	110,000	2,196					
Capital Project Fund	26,153	14,000					
Reserve Fund	2,247,588	2,240,760	1,750,000				
Total Expenditures	\$15,389,250	\$16,490,046	\$16,602,284	\$15,402,253	\$15,902,766	\$16,428,697	\$16,981,977
Current Yr Resources less Expenditures	\$1,198,586	(\$553,532)	(\$77,811)	\$1,890,923	\$2,223,559	\$2,572,196	\$2,936,969
Ending Fund Balance (EFB)	\$7,132,962	\$6,579,429	\$6,501,618	\$8,392,541	\$10,616,101	\$13,188,297	\$16,125,266
Total Expenditures + EFB	\$22,522,212	\$23,069,476	\$23,103,902	\$23,794,794	\$26,518,867	\$29,616,994	\$33,107,243

Woodinville Fire & Rescue

Benefit Charge Fund

2020 through 2024 Financial Forecast

November 1, 2019

The Benefit Charge Fund (King County Fund No. 100 360 030) accounts for the collection of benefit charge(s) imposed by the Board pursuant to RCW 52.18.010. All revenues from this fund are automatically transferred to Expense Fund (King County Fund No. 100 360 010).

	2018	2019	2020	2021	2022	2023	2024
	Actual	Forecast	Proposed Budget	Forecast	Forecast	Forecast	Forecast
Beginning Fund Balance (BFB)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue:							
Benefit Charge	5,772,839	6,572,663	6,956,231	7,656,002	8,394,280	9,173,027	9,994,301
Inter-fund transfers - IN							
Total Current Year Revenue	\$5,772,839	\$6,572,663	\$6,956,231	\$7,656,002	\$8,394,280	\$9,173,027	\$9,994,301
Total Revenue + BFB	\$5,772,839	\$6,572,663	\$6,956,231	\$7,656,002	\$8,394,280	\$9,173,027	\$9,994,301
Expenditures:							
Inter-fund transfers - OUT							
Transfers to Expense Fund	5,772,839	6,572,663	6,956,231	7,656,002	8,394,280	9,173,027	9,994,301
Total Expenditures	\$5,772,839	\$6,572,663	\$6,956,231	\$7,656,002	\$8,394,280	\$9,173,027	\$9,994,301
Ending Fund Balance (EFB)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures + EFB	\$5,772,839	\$6,572,663	\$6,956,231	\$7,656,002	\$8,394,280	\$9,173,027	\$9,994,301

Woodinville Fire & Rescue

Reserve Fund

2020 through 2024 Financial Forecast
November 1, 2019

The Reserve Fund (King County Fund No. 100 366 010) accounts for the monies held for future expenditure. Reserve categories may be designated from time-to-time by the Board and shall be utilized for crediting investment interest, accounting and reporting.

	2018	2019	2020	2021	2022	2023	2024
	Actual	Forecast	Proposed Budget	Forecast	Forecast	Forecast	Forecast
Beginning Fund Balance (BFB)	\$8,731,037	\$8,970,005	\$10,234,515	\$12,082,766	\$12,198,761	\$12,315,869	\$12,434,101
Revenue:							
Interest	128,525	210,000	98,251	115,995	117,108	118,232	119,367
Investment Fee Contra	(758)						
Retainage Impaired Investment							
Miscellaneous							
Inter-fund transfers - IN							
Transfer from Expense Fund	2,247,588	2,240,760	1,750,000	0	0	0	0
Total Current Year Revenue	\$2,375,355	\$2,450,760	\$1,848,251	\$115,995	\$117,108	\$118,232	\$119,367
Total Revenue + BFB	\$11,106,392	\$11,420,765	\$12,082,766	\$12,198,761	\$12,315,869	\$12,434,101	\$12,553,469
Expenditures:							
Expenses							
Fleet Purchases							
Inter-fund transfers - OUT							
Transfers to Expense Fund	114,798						
Transfers to Capital Project Fund	2,021,590	1,186,250	0	0	0	0	0
Total Expenditures	\$2,136,388	\$1,186,250	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (EFB)	\$8,970,005	\$10,234,515	\$12,082,766	\$12,198,761	\$12,315,869	\$12,434,101	\$12,553,469
<i>Ending Fund balance as % of Total Budget</i>	81%	90%	100%	100%	100%	100%	100%
Total Expenditures + EFB	\$11,106,392	\$11,420,765	\$12,082,766	\$12,198,761	\$12,315,869	\$12,434,101	\$12,553,469

Woodinville Fire & Rescue

Benefit Liability Reserve Fund

2020 through 2024 Financial Forecast

November 1, 2019

The Benefit Liability Reserve Fund (King County Fund No. 100 366 020) accounts for the encumbered liabilities (accrued & future) of the District.

	2018	2019	2020	2021	2022	2023	2024
	Actual	Forecast	Proposed Budget	Forecast	Forecast	Forecast	Forecast
Beginning Fund Balance (BFB)	\$1,833,195	\$1,162,459	\$1,190,655	\$1,203,514	\$1,216,512	\$1,229,650	\$1,242,930
Revenue:							
Interest	20,165	26,000	12,859	12,998	13,138	13,280	13,424
Investment Fee Contra							
Retainage Impaired Investment							
Miscellaneous							
Realized Gains and Losses							
EMS							
Inter-fund transfers - IN							
Transfer from Expense Fund	110,000	2,196	0	0	0	0	0
Transfer from Reserve Fund							
Total Current Year Revenue	\$130,165	\$28,196	\$12,859	\$12,998	\$13,138	\$13,280	\$13,424
Total Revenue + BFB	\$1,963,360	\$1,190,655	\$1,203,514	\$1,216,512	\$1,229,650	\$1,242,930	\$1,256,354
Expenditures:							
Expenses							
Inter-fund transfers - OUT							
Transfers to Expense Fund	800,901						
Total Expenditures	\$800,901	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (EFB)	\$1,162,459	\$1,190,655	\$1,203,514	\$1,216,512	\$1,229,650	\$1,242,930	\$1,256,354
Total Expenditures + EFB	\$1,963,360	\$1,190,655	\$1,203,514	\$1,216,512	\$1,229,650	\$1,242,930	\$1,256,354

Woodinville Fire & Rescue

Capital Project Fund

2020 through 2024 Financial Forecast

November 1, 2019

	2018 Actual	2019 Forecast	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance (BFB)	\$ 32,391	\$ 14,241	\$ 35,797	\$ 36,141	\$ 36,488	\$ 36,838	\$ 37,192
Revenue:							
Miscellaneous Reimbursements							
Interest	2,094	137	344	347	350	354	357
Investment Fees (contra)							
Retainage Impaired Investment							
Inter-fund transfers - IN							
Transfer from Expense Fund	26,153	14,000					
Transfer from Reserve Fund	2,021,590	1,186,250					
Total Current Year Revenue	\$ 2,049,837	\$ 1,200,387	\$ 344	\$ 347	\$ 350	\$ 354	\$ 357
Total Revenue + BFB	\$ 2,082,228	\$ 1,214,627	\$ 36,141	\$ 36,488	\$ 36,838	\$ 37,192	\$ 37,549
Expenditures:							
Expenses	2,067,712	1,178,830					
Inter-fund transfers - OUT							
Transfers to Expense Fund	275						
Total Expenditures	\$ 2,067,987	\$ 1,178,830	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance (EFB)	\$ 14,241	\$ 35,797	\$ 36,141	\$ 36,488	\$ 36,838	\$ 37,192	\$ 37,549
Total Expenditures + EFB	\$2,082,228	\$1,214,627	\$36,141	\$36,488	\$36,838	\$37,192	\$37,549

**WOODINVILLE FIRE & RESCUE
RESOLUTION NO. 2019-14**

2020 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 2020

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 benefit charge for a period of six (6) years, 2020 through 2025; and

WHEREAS, pursuant to RCW 52.18.060(2), a public hearing was held on October 22, 2019; and

WHEREAS, the Board of Fire Commissioners (the "Board") of Woodinville Fire & Rescue (the "District") has met and considered the District budget for the calendar year 2020; and

WHEREAS, the District's benefit charge amount from the previous year was \$6,572,663; and

WHEREAS, at the conclusion of the public hearing on October 22, 2019, 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 2020.

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 2020 is hereby established to not exceed **\$6,956,565**.
4. That as part of the 2020 budget adoption, an increase in the proposed aggregate fire benefit charge is hereby authorized for 2020 in the amount of \$383,902 which is a percentage increase of approximately 5.84 percent from the previous year.
5. That the proposed benefit charge will be imposed on the affected properties beginning January 1, 2020.
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 Benefit Charge Review Board.

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

WOODINVILLE FIRE & RESCUE THIS 5th DAY OF NOVEMBER, 2019.

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

Approved as to Form:

/s/ Jeffrey Ganson
Jeffrey Ganson, District Counsel



Derek van Veen, Commissioner, Position 1



Jim Dorney, Commissioner, Position 2



Timothy Osgood, Commissioner, Position 3



Michael Millman, Commissioner, Position 4



Roger Collins, Commissioner, Position 5

Attest:



Nicole M. Frisch, Board Secretary

**WOODINVILLE FIRE & RESCUE
RESOLUTION NO. 2019-15**

**2020 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 2020; and

WHEREAS, the Board has properly given notice of the public hearing held on October 22, 2019 to consider the District's current expense budget for the 2020 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 2019 and tax year 2020 is estimated to be \$11,757,607,074; and

WHEREAS, the District's actual levy amount from the previous year was \$8,594,554; 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 **\$8,798,962**.
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 \$11,416 in refunds made.

3. That under RCW 84.55.120 and as part of the 2020 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 **\$67,005**, which is a percentage increase of **.78** 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 \$11,416 in refunds made.
4. That as part of the 2020 budget adoption, the Board has determined it necessary to impose a fire benefit charge in the amount of **\$6,956,231** on personal property and improvements to real property within the District for fiscal year 2020.
5. That the Board hereby adopts the District's total budget for 2020 in the amount of \$16,524,473, as follows:

a. Operating Expenses	\$14,774,473
b. Reserves	\$1,750,000
6. That the District's 2020 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 5th DAY OF NOVEMBER, 2019.

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

Approved as to Form:

/s/ Jeffrey Ganson
Jeffrey Ganson, District Counsel



Derek van Veen, Commissioner, Position 1



Jim Dorney, Commissioner, Position 2



Timothy Osgood, Commissioner, Position 3



Michael Millman, Commissioner, Position 4



Roger Collins, Commissioner, Position 5

Attest:



Nicole M. Frisch, Board Secretary