

WOODINVILLE FIRE & RESCUE  
Tuesday, October 25, 2022

**SPECIAL MEETING OF THE BOARD OF FIRE COMMISSIONERS  
BUDGET AND BENEFIT CHARGE HEARING**

Commissioner Collins called the meeting to order at 5:00 p.m. Roll call was taken and was as follows:

**Roll Call**

Commissioner Collins (Chair)  
Commissioner Millman (Vice-Chair)  
Commissioner van Veen (*virtual*)  
Commissioner Halbert

**Staff**

Fire Chief Jeff Clark  
Assistant Chief Ben Lane  
Deputy Chief Doug McDonald  
Finance Director Joan Montegary  
Board Secretary Nicole Frisch

**Absent**

Commissioner Barton

**Consideration and Approval of Agenda in Content and Order**

***MOTION:*** Commissioner Millman moved to approve the agenda in content and order. The motion was seconded by Commissioner Halbert. The motion passed, with Commissioner Collins, Millman, and Halbert voting in favor, and Commissioner van Veen abstaining.

**Public Comments**

None.

**1. Budget Presentation (attached hereto)**

Director Montegary presented the attached report regarding both the 2023 benefit charge and the 2023 budget. She covered property tax estimates, benefit charge estimates, total revenue, and budget needs.

Director Montegary requested that the Board direct staff to build the budget at an effective tax rate of \$0.81/\$1,000 AV, down from \$1.01 in 2022.

## **2. 2022 Benefit Charge and Budget Hearings**

***MOTION:*** At 5:18 p.m., Commissioner Halbert moved to open the public hearing to review and establish the District's benefit charge to be imposed in 2023 and the public hearing to review and establish the District's 2023 budget. The motion was seconded by Commissioner Millman. The motion passed, 4-0.

***MOTION:*** At 5:19 p.m., Commissioner Millman moved to open the public testimony portion of the public hearing to review and establish the District's benefit charge to be imposed in 2023 and the public hearing to review and establish the District's 2023 budget. The motion was seconded by Commissioner Halbert. The motion passed, 4-0.

### **Public Testimony:**

None

***MOTION:*** At 5:20 p.m., Commissioner Millman moved to close the public testimony portion of the public hearing to review and establish the District's benefit charge to be imposed in 2023 and the public hearing to review and establish the District's 2023 budget. The motion was seconded by Commissioner Halbert. The motion passed, 4-0.

### **Discussion:**

None.

### **Action:**

The Board directed staff to build the budget at an effective tax rate of \$0.81 per \$1,000 AV.

Staff will bring the Resolutions for the final budget adoption to the Board's November 8, 2022 Regular Meeting.

***MOTION:*** At 5:21 p.m., Commissioner Halbert moved to close the public hearing to review and establish the District's benefit charge to be imposed in 2023 and the public hearing to review and establish the District's 2023 budget. The motion was seconded by Commissioner Millman. The motion passed, 4-0.

**3. Adjournment**

***MOTION:*** Commissioner Halbert moved to adjourn the meeting. The motion was seconded by Commissioner Millman. The motion passed, 4-0.

**The meeting adjourned at 5:22 p.m.**

  
\_\_\_\_\_  
Nicole Frisch, Board Secretary

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

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

Absent 10-25-22  
\_\_\_\_\_  
Anjela Barton, Commissioner, Position 3

  
\_\_\_\_\_  
Mike Millman, Commissioner, Position 4

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



**Woodinville Fire & Rescue**

**SPECIAL MEETING OF THE BOARD OF FIRE COMMISSIONERS  
Station 31, 17718 Woodinville-Snohomish Road NE**

**Tuesday, October 25, 2022  
5:00 p.m.**

The meeting will be conducted in person and virtually, via Microsoft Teams. You may join the meeting in person at the above address, or virtually using the link below:

[Click here to join the meeting](#)

To listen live, dial [+1 509-931-1382](tel:+15099311382), [684957666#](tel:+1509931684957666)

Phone Conference ID: 684 957 666#

**AGENDA**

Call to Order/Flag Salute/Roll Call

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 Presentation
2. Fire Benefit Charge and Budget Hearing
3. Adjournment

# WOODINVILLE FIRE & RESCUE 2023 BUDGET



Presented by:  
Joan Montegary, Finance Director  
October 25, 2022

# AGENDA

- Budget Calendar
- 2023 Budget Needs
- 2023 *Estimated* Property Tax
- 2023 *Estimated* Fire Benefit Charge
- 2023 *Estimated* Total Revenue
- 2023 vs 2022 Data
- Capital Expenses
- Request to the Board
- Questions/Direction to Staff

# BUDGET CALENDAR

- First Look/Board direction on budget 10/11/2022
- Benefit Charge Hearing/Budget Hearing 10/25/2022
- Final budget adoption 11/08/2022
- Forward budget documents to King County 11/22/2022

# 2023 BUDGET NEEDS

2023 Needs – EFR ILA – Operations	\$14,939,123
Estimated reconciliation for 2021/2022*	<u>445,000</u>
	\$15,384,123
Other WFR-Specific Expenses	<u>\$231,330</u>
	<b><u>\$15,615,453</u></b>
Equipment replacement fee (use reserves)	175,600
Capital facilities maintenance fee (use reserves)	<u>77,250</u>
	252,850

\* Use an additional \$200,000 from 2022 year-end carryover



# 2023 *ESTIMATED* PROPERTY TAX

2022 Levy Basis	\$9,086,718
X Limit Factor	<u>1.01</u>
	\$9,177,585
+ <i>New construction levy</i>	86,729
+ <i>Re-levy for prior year refunds</i>	<u>27,807</u>
<b>2023 Total Allowable Levy</b>	<b>\$9,292,121</b>

2023 Levy Rate	\$0.50715
2022 Levy Rate	\$0.67979
2021 Levy Rate	\$0.76574
2020 Levy Rate	\$0.74983

# 2023 *ESTIMATED* FIRE BENEFIT CHARGE

2023 <i>Preliminary AV</i>		\$18,322,122,472
Tax Basis (per \$1,000 AV)		\$18,322,122
<b>Fire Benefit Charge</b>		
<i>(based on an effective tax rate of \$0.81*)</i>	<b>\$5,548,798</b>	

# 2023 *ESTIMATED* TOTAL REVENUE

Estimated 2023 Allowable Levy		\$9,292,121
Estimated 2023 Fire Benefit Charge		\$5,548,798
Estimated Additional Revenue		
EMS Levy Funds	\$701,701	
Miscellaneous (Est.)	75,000	
CRR Plan/Permit Fees (Est.)	<u>50,000</u>	\$ <u>826,701</u>
Estimated 2023 Total Revenue		<u>\$15,667,620</u>

# 2023 VS 2022 DATA

	<u>2022</u>	<u>2023*</u>
Assessed Valuation	\$13,383,379,732	\$18,322,122,472
Allowable Levy	\$9,097,681	\$9,292,121
New Construction	\$84,455,390	\$127,660,800
Levy Rate	\$0.67979	\$0.50715
Fire Benefit Charge	\$4,423,177	\$5,548,798
EMS Levy Funds	\$780,885	\$855,743
	<i>BLS (what WFR keeps)</i>	<i>701,701</i>
	<i>641,411</i>	<i>23,225</i>
	<i>Core Services</i>	<i>20,937</i>
	<i>9,685</i>	<i>10,492</i>
	<i>QI/CBT</i>	<i>108,852</i>
	<i>MIH</i>	
Total Revenue (estimated)	\$14,356,858	\$15,667,620
Effective Tax Rate (ETR)	\$1.01	\$0.81

# CAPITAL EXPENSES (RESERVES)

## **Planned (or started in 2022):**

Station 35 kitchen remodel and flooring

BC Rig

Brush Truck

Station 35 generator

PSERN

Stations 31 and 35 Simplex panels

2023 EFR Equipment Replacement Fund contribution

2023 EFR Capital Facilities Maintenance Fund contribution

## **In 2023:**

Station 31 kitchen update

Station 33 bathroom remodel

# REQUEST TO THE BOARD

Staff requests Board approval to move forward with preparing the final budget with an **effective tax rate of \$0.81**. This rate will allow us to collect approximately **\$9,292,121 in property tax** and **\$5,548,798 in fire benefit charges**.

Staff will return to the Board on November 8, 2022 with the necessary Resolutions for final budget adoption.

\*The levy limit worksheet is preliminary; thus, the numbers may change before final budget adoption.

# DISCUSSION/QUESTIONS

