



KING COUNTY FIRE PROTECTION DISTRICT 10
BOARD OF FIRE COMMISSIONERS
Special Meeting Agenda
 October 19, 2023, 4:00 p.m.
 EF&R HQ – 175 Newport Way NW, Issaquah

We acknowledge the past, present, and future nations, and the peoples of the land we serve.

You may join the meeting in person at the above address, or virtually using the below phone-in option:

Phone-In Option

Phone-in Number: (509) 931-1382
 Conference ID: 619 712 425#

Written Comment: Written public comment will be accepted until 1:00 p.m. on the day of the meeting. Submit your written comments via email to the Board Secretary at publiccomment@esf-r.org.

Verbal Comment: Up to three (3) minutes of verbal public comment may be provided per person live during the meeting. Please sign-up in advance of the meeting (by 1:00 p.m.) by completing the [Public Comment Sign-Up Form](#). Kindly review the instructions for [Virtual Board and Committee meetings for public attendance and public comment](#) prior to the meeting.

CALL TO ORDER, ROLL CALL, and FLAG SALUTE

PUBLIC COMMENT

1. FIRE BENEFIT CHARGE & BUDGET HEARING
 - 1.1. Budget Presentation Page 2
2. ADJOURN MEETING

KING COUNTY FIRE PROTECTION DISTRICT 10

2024 Budget Schedule

1	Establish Budget Schedule	August 2023
2	Present 2024 Budget to Board	September 7, 2023
3	Present 2024 Budget to Board	October 5, 2023
4	Hold Revenue Hearing	October 19, 2023
5	Submit Agenda Bill for 2024 Budget and Resolutions setting the Property Tax Levy and the Fire Benefit Charge Amounts for Board Approval	November 2, 2023
6	Submit Resolutions to King County	November 16, 2023
7	Final Budgets are Published	December 2023

**King County Fire Protection District No. 10
2024 Revenue and Expenditure Budget
General Fund**

	2022		2023 Budget	2024		% Change	\$ Change
	Budget Final	Actual		Budget Draft 1	Budget Draft 2		
REVENUE							
Total Current Property Taxes and FBC	7,547,972	7,563,842	8,652,123	8,828,230	8,815,847	1.89%	163,723
Total Delinquent Property Taxes and FBC	127,000	126,415	121,000	120,000	120,000	-0.83%	(1,000)
Ad Valorem Tax Refund	(8,000)	(14,210)	(16,000)	(17,000)	(17,000)	6.25%	(1,000)
Timber Harvest Tax	5,000	7,771	6,000	7,000	7,000	16.67%	1,000
Leasehold Excise Tax	10,000	9,859	10,000	10,000	10,000	0.00%	-
DNR Timber Trust 2 (State Land Timber Sales)	20,000	102,734	20,000	10,000	10,000	-50.00%	(10,000)
DNR PILT NAP/NRCA (in Lieu of Taxes)	20,000	20,329	20,000	20,000	20,000	0.00%	-
Investment Income (net)	68,270	55,546	53,350	78,790	78,790	47.69%	25,440
Lease Revenue				41,565	41,565		41,565
Total Revenue	7,790,242	7,872,286	8,866,473	9,098,585	9,086,202	2.48%	219,728
Total District Revenue	7,790,242	7,872,286	8,866,473	9,098,585	9,086,202	2.48%	219,728
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**King County Fire Protection District No. 10
2024 Revenue and Expenditure Budget
General Fund**

	2022		2023	2024			
	Budget	Actual	Budget	Budget	Budget	%	\$ Change
	Final			Draft 1	Draft 2	Change	
EXPENDITURE							-
Commissioner Compensation and Payroll Taxes	34,453	25,160	33,130	48,871	48,871	47.51%	15,741
							-
Total EF&R Partnership Expenditures	7,433,480	7,442,871	8,304,675	8,441,294	8,441,294	1.65%	136,619
							-
Postage Expense	5,500		5,000	-	-	-100.00%	(5,000)
Reserve Program & Payroll Taxes	77,508	16,170	11,626	-	-	-100.00%	(11,626)
Professional Services Expense	152,508	50,112	95,626	115,000	115,000	20.26%	19,374
Association Dues	5,125	5,218	5,500	5,600	5,600	1.82%	100
Printing	3,500		3,500	6,500	6,500	85.71%	3,000
Training & Seminar Expense	15,000	770	15,000	15,000	15,000	0.00%	-
Travel	18,600	2,083	3,600	3,600	4,000	11.11%	400
Miscellaneous Expense	300		300	300	300	0.00%	-
Fire Benefit Service Fees-King County	11,228	13,973	11,168	12,090	12,090	8.26%	923
Election Expense	65,000	40,919	35,000	50,000	50,000	42.86%	15,000
Intergovernmental Grant	2,000	2,000	2,000	2,000	2,000	0.00%	-
Total Expenditures	7,731,693	7,598,505	8,514,499	8,700,255	8,700,655	2.19%	186,157
							-
Total District Expenditures	7,731,693	7,598,505	8,514,499	8,700,255	8,700,655	2.19%	186,157
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Net Increase/(decrease) to fund balance	58,549	273,781	351,974	398,329	385,546	9.54%	33,572

**King County Fire Protection District No. 10
2024 Revenue and Expenditure Budget
Bond Fund**

		2022		2023	2024	
		Budget	Actual	Budget	Budget	\$ Change
		\$ 470,000		\$ 500,000	\$ 510,000	
1	REVENUE					
2	Property Tax	460,600	480,344	490,000	497,250	7,250
3	Prop Tax Clearing-delinquent	6,000	6,063	4,440	5,000	560
4	Ad Valorem Tax Refund	(600)	(975)	(1,000)	(1,400)	(400)
5	Timber Harvest Tax	200	282	300	280	(20)
6	DNR Timber Trust 2	1,000	4,698	2,000	1,000	(1,000)
7	DNR PILT NAP/NRCA (in Lieu of Taxes)	2,300	974	1,000	1,000	-
8	Interest on Invest-Bond	2,000	2,942	1,500	2,000	500
9	Invest Service Fees- Expense	(65)	(26)	(50)	(40)	10
11	Total Revenue	471,435	494,302	498,190	505,090	6,900
12						
13						
14						
15	EXPENDITURE					
17	GO Bond Principal Payment	430,000	430,000	450,000	475,000	25,000
18	GO Bond-Interest Exp	71,400	71,400	58,500	45,000	(13,500)
19	Professional Services	350	344	350	375	25
20	Total Expenditures	501,750	501,744	508,850	520,375	11,525
21						
22						
23						
24	Net Increase/(decrease) to fund balance	(30,315)	(7,442)	(10,660)	(15,285)	