



KING COUNTY FIRE PROTECTION DISTRICT 40
BOARD OF FIRE COMMISSIONERS
SPECIAL MEETING AGENDA
10/25/2024

DATE: October 25, 2024
TIME: 5:00 PM
PURPOSE: 2025 Revenue Source & Benefit Charge Hearing
LOCATION: RENTON STATION 13
18002 108th Ave SE, Renton, WA 98055
and
[ZOOM MEETING \(www.zoom.us\)](https://www.zoom.us)
Meeting ID: 886 4934 4889
Password: 245066

Call to order + Motion for Absent Commissioners

Flag Salute

Unfinished Business

- [Fall/Winter Newsletter](#)

2024 Revenue Source & Benefit Charge Hearing

- [Projected 2025 Revenues & Expenditures](#)

Adjournment

Professionalism • Integrity • Leadership • Accountability • Respect



King County Fire District #40

Dedicated to the Community We Serve



WWW.FD40.COM

FALL/WINTER 2024

Upcoming Events:

- **November 3**
Daylight Saving Time Ends (change smoke detector batteries)
- **November 5**
Election Day
- **November 11**
Veterans' Day
- **November 14**
Fire District 40 Board Meeting
- **November 28**
Thanksgiving (no school)
- **November 29**
Native American Heritage Day (no school)
- **December 12**
Fire District 40 Board Meeting
- **December 23-
January 3**
Winter Break (no school)
- **December 25**
Christmas Day, Hanukkah Begins
- **December 26**
Kwanza Begins
- **December 31**
New Year's Eve
- **January 1**
Happy New Year!

Fire District 40 Board Meetings are held:

Meeting Date/Time:
2nd Thursday of the month @ 5:00pm

Location:
Renton Station 13
18002 108th Ave SE
Renton, WA 98055

& Zoom:
ID: 886 4934 4889
PW: 245066

Celebrating 75 Years of Service



This is the third of three articles

In November 1990, a Fire Benefit Charge was approved by the citizens of Fire District 40 (providing a more equitable and stable form of fire department funding).

As the population in Fairwood continued to grow, so did the need for emergency services. In March 2000, the District transitioned from a combination volunteer and paid

department to one of full-time professional staff and firefighters. Per Washington State mandate, the number of fire commissioners on the board increased from three (3) to five (5) elected positions, with each commissioner serving a six-year term.

A few years later, the Fire District purchased property to construct a new headquarters station (across the street from the Benson Fred Meyer). Staff and firefighters moved into their new station once it was completed.

When Benson Hill was annexed into the City of Renton (approved by the voters in November, 2007), 4.2 square miles of Fire District 40's area

was annexed into the City of Renton along with the new headquarters station (now known as Station 13).

In early 2008, Fire District 40 entered into a long-term contract for fire and emergency services with City of Renton, as well as an agreement to purchase the headquarters station. All District 40 firefighters and staff transferred to the City of Renton Fire Department (now the Renton Regional Fire Authority).



Station 13: 18002 108th Ave SE, Renton WA

Fall and Winter Safety Tips

With Fall here and Winter fast approaching, now is the time to safeguard for the upcoming colder seasons. Here are a few tips to help keep your home and family and safe:

- Check your heating system to ensure it's working properly.
- Keep combustibles three (3) feet away from portable heaters and fireplaces.

- Change batteries in smoke/ carbon monoxide detectors.



- Practice your family's fire escape plan
- Remember not to bring gas or charcoal grills into the house to avoid carbon monoxide poisoning.
- Keep heat sources away from Christmas trees and holiday decorations.
- Prepare an emergency kit with supplies in case your power is out for several days.



If you can't call 911 during an emergency, you have the option to text. While texting is an option, residents should still call if they can. The current system only accepts messages in English. It can't receive photos, videos or emojis.



To sign up for a class, call 425-276-9500 or visit: <https://rentonrfa.com/cpr>

Cedar River Water & Sewer	425-255-6370
Century Link	800-491-0118
Comcast Cable (XFINITY)	888-266-2278
Fairwood Library	425-226-0522
King County Fire District 40 (office)	425-255-0931
King County Sheriff's Office	206-296-3311
Metro (Hazardous Waste)	206-684-1233
Poison Control Center	800-222-1222
Puget Sound Energy (Gas & Electricity)	800-321-4123
Puget Sound Energy (Street Lights)	888-225-5773
Republic Services/Allied Waste	206-682-0735
Renton Regional Fire Authority (office)	425-276-9500
Securitas (Fairwood Greens)	425-221-8170
Waste Management	800-592-9995



King County Fire District 40
14810 SE Petrovitsky Road
Renton, WA 98058

Notable Dates of Fire District 40

1990– 2024

- 1990** District 40 voters approved the adoption of a Fire Benefit Charge.
- 2000** Per State mandate, the Board of Fire Commissioners increased from three (3) to five (5) positions.
- 2007** A portion of District 40 was annexed into the City of Renton.
- 2008** District 40 entered into a long-term contract for emergency services with the City of Renton.
- 2016** Renton Fire Department merges with Fire District 25, creating the Renton Regional Fire Authority (who now provides services to District 40).





**REVENUE SOURCE
AND
BENEFIT CHARGE HEARING**



Projected 2025 Revenues & Expenditures

October 25, 2024

STATEMENT



This hearing is being held for the purpose of meeting the requirements of two separate state laws.

RCW 84.55.120 (Chapter 251, Laws of 1995) requires that a taxing district:

“...that collects regular levies must hold a public hearing on revenue sources for the district’s following year’s current expense budget. The hearing must include consideration of possible increases in property tax revenues...”

The purpose of this hearing is not to actually set the levy or establish a budget at this time. The purpose is to inform the public and consider any comments that the residents of the district may have with reference to revenues or to tax increases proposed, if any. There will be an opportunity for questions and comments after we have heard the status of the current budget and have received recommendations relating to the revenue requests for next year.

RCW 52.18.060 applies to fire districts that utilize the benefit charge as a source of funding. This statute provides:

“...(2) Prior to November 15th of each year, the board of fire commissioners shall hold a public hearing to review and establish the fire district benefit charges for the subsequent year.”

A general background discussion of the legal authority and statutory procedures for the benefit charge is contained in a document entitled “Benefit Charge Fact Sheet” available at this hearing.



King County
Fire District #40
Dedicated to the Community We Serve



TABLE OF CONTENTS

1. 2024 End of year Estimates (Expense Fund)
2. 2024 End of year Estimates (Consolidated Reserve Fund)
3. 2025 Expense Fund Revenues
4. 2025 Proposed Expense Detail (Operating Budget)
5. 2025 Consolidated Reserve Projection
6. 2025 Draft Budget Summary
7. Supporting Documents
 - a) 2025 Preliminary Levy Limit Worksheet
 - b) 2025 FD40/RRFA Contract Preliminary Worksheet
 - c) Department of Revenue (2025 Limit Factor)
 - d) 2025 Fire Benefit Charge (PowerPoint Presentation)



King County Fire District 40

Projected 2024 End of Year Estimates
(October 25, 2024)

OPERATING BUDGET	2024 Budget	2024 Year to Date	Estimated thru Year-end	2024 Year-end Balance	Percent of Budget
Expense Fund Balance January 1	940,560.00	1,070,543.88			114%
REVENUES:					
311: Property Tax	4,700,000.00	2,512,648.65	2,185,000.00	4,697,648.65	100%
342: Benefit Charge	1,900,000.00	1,030,341.22	869,600.00	1,899,941.22	100%
361: Interest on Investments	62,000.00	46,138.54	15,380.00	61,518.54	99%
361: Investment Fees	(2,000.00)	(690.81)	(230.00)	(920.81)	46%
337: Interlocal Agreement (King County)	450.00	685.00	-	685.00	152%
342: Schools (In Lieu of Taxes)	2,500.00	-	3,115.00	3,115.00	125%
342: Seattle Public Utilities	33,500.00	-	33,369.00	33,369.00	100%
362: Cell Tower Lease	48,000.00	48,960.00	-	48,960.00	102%
389: Other Revenue	500.00	-	-	-	0%
390: Transfers In (<i>From Budget Stabilization Fund</i>)	200,000.00	-	200,000.00	200,000.00	100%
	6,944,950.00	3,638,082.60	3,306,234.00	6,944,316.60	100%
EXPENSES: (Year-to-date thru 9/30/20)					
522.10: Administrative	16,700.00	13,856.29	4,070.00	17,926.29	107%
522.11: Legislative	230,295.00	158,608.42	15,925.00	174,533.42	76%
522.20: Suppression (RRFA Contract)	6,690,000.00	3,412,544.00	3,276,050.00	6,688,594.00	100%
522.30: Prevention (Public Education)	750.00	689.36	-	689.36	92%
522.50: Facilities	10,000.00	11,610.78	-	11,610.78	116%
522.60: Vehicles	-	-	-	-	
597.00: Transfers Out (<i>Capital Equipment Fund</i>)	170,000.00	-	170,000.00	170,000.00	
	7,117,745.00	3,597,308.85	3,466,045.00	7,063,353.85	99%
END OF YEAR ESTIMATE:	(172,795.00)	40,773.75	(159,811.00)	951,506.63	



King County Fire District 40

Projected 2024 End of Year Estimates
(October 25, 2024)

CONSOLIDATED RESERVE	2024 Budget	2024 Year to Date	Estimated thru Year-end	2024 Year-end Balance	Percent of Budget
UNASSIGNED RESERVES					
Beginning Balance	1,834,485.00	1,844,047.89		1,844,047.89	101%
Interest	55,000.00	147,632.01	49,200.00	196,832.01	358%
Delinquent Taxes/Ad Valorem Refunds	780.00	145.81	50.00	195.81	25%
Transfers In/Out	-	(126.78)		(126.78)	
Budgeted Expenses	-	-		-	
Ending Balance	1,890,265.00	1,991,698.93	49,250.00	2,040,948.93	108%
CAPITAL REPLACEMENT/IMPROVEMENTS					
Beginning Balance	241,438.00	241,438.00		241,438.00	100%
Interest	-	-		-	
Transfers In/Out	170,000.00		170,000.00	170,000.00	100%
Budgeted Expenses	-	-		-	
Ending Balance	411,438.00	241,438.00	170,000.00	411,438.00	100%
LEOFF 1 (OPEB)					
Beginning Balance	611,848.00	611,848.00		611,848.00	100%
Interest	-	-		-	
Transfers In/Out	-	-		-	
Budgeted Expenses	-	-		-	
Ending Balance	611,848.00	611,848.00	-	611,848.00	100%
BUDGET STABILIZATION					
Beginning Balance	2,000,000.00	2,000,000.00		2,000,000.00	100%
Interest	-	-		-	
Transfers In/Out	(200,000.00)		(200,000.00)	(200,000.00)	100%
Budgeted Expenses	-	-		-	
Ending Balance	1,800,000.00	2,000,000.00	(200,000.00)	1,800,000.00	100%
END OF YEAR ESTIMATE:	4,713,551.00	4,844,984.93	19,250.00	4,864,234.93	103%



Fire District #40

2025 Revenue Projection

October 25, 2024

REVENUES	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Difference 2024 to 2025	%
Property Taxes	3,434,751	4,680,000	4,699,937	4,882,000	182,063	104%
Benefit Charge	2,930,000	1,900,000	1,899,999	1,900,000	1	100%
Loan Payment (St.13)	500,635	-	-	-	-	
Interest	4,000	60,000	62,032	60,000	(2,032)	97%
Transfers In					-	
Other Income:					-	
Cell Tower Lease	48,000	48,000	48,960	49,939	979	102%
Schools	3,000	2,500	2,400	2,400	-	100%
Seattle Public Utilities	28,400	33,500	32,963	33,500	537	102%
King County ILA	550	450	685	600	(85)	88%
Other Sources	500	500	-	-	-	0%
TOTAL	6,949,836	6,724,950	6,746,976	6,928,439	181,463	103%

Property Taxes

2025 taxes are estimated at this time. We will levy high and King County will roll back to the allowable maximum rate

Benefit Charge

To be set by the Board - unknown at this time what this amount will be (\$1,900,000 is a placeholder)

Loan Payment

Loan was paid off in 2023.

Transfers In

Nothing budgeted to transfer into Expense Fund

Other Income *

Cell Tower Lease

This revenue comes from the cell tower at Station 17

Schools

These funds are paid in lieu of taxes by the School District and are based on student enrollment

Seattle Public Utilities

Contract amount less \$15,000 to go to Renton RFA per the 2021 Contract

King County ILA

For developed property within the District boundaries

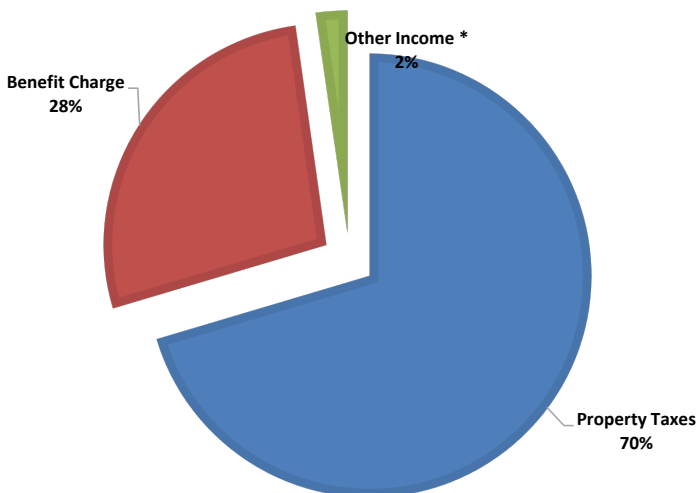
Interest

This is an estimate only (conservative rate of return)

Other Sources

This is for revenue coming from an unbudgeted source

2025 PROJECTED REVENUE





Fire District #40

2025 Estimated Expense Detail

October 25, 2024

OPERATING BUDGET	2024 Budget	2024 YTD	Estimated thru Year-end	2024 Year-end Balance	Percent of Budget	2025 Budget	Percent Increase/ Decrease
EXPENSES:							
<u>Administrative</u>							
Bank Charges	200.00	75.01	54.00	129.01	65%	150.00	
Office Supply	1,000.00	537.41	-	537.41	54%	600.00	60%
Software Maintenance	10,500.00	13,088.52	-	13,088.52	125%	10,000.00	* 95%
Computer Hardware/Software	1,000.00	-	-	-	0%	-	* 0%
IT Services and Zoom	3,500.00	182.95	52.00	234.95	7%	3,000.00	* 86%
Other Misc	500.00	-	-	-	0%	-	0%
522.10: Administrative	16,700.00	13,883.89	106.00	13,989.89	84%	13,750.00	36%
<u>Legislative</u>							
Fire Commissioners	38,000.00	27,531.00	9,200.00	36,731.00	97%	38,000.00	100%
District Secretary	25,000.00	9,384.00	-	9,384.00	38%	-	* 0%
Medical Insurance	13,300.00	10,152.82	3,323.00	13,475.82	101%	14,300.00	108%
LEOFF 1 Medicare	2,650.00	2,515.20	-	2,515.20	95%	2,700.00	102%
LEOFF 1 Other	3,000.00	531.00	-	531.00	18%	3,000.00	100%
L&I	150.00	99.97	34.00	133.97	89%	150.00	100%
Uniforms	500.00	-	-	-	0%	-	0%
Medicare/Soc Sec	2,145.00	2,106.09	702.00	2,808.09	131%	3,000.00	140%
Consultant	2,500.00	500.00	-	500.00	20%	-	* 0%
FBC Collection	30,000.00	23,888.79	-	23,888.79	80%	20,000.00	67%
Attorney Fees	5,000.00	4,550.00	2,800.00	7,350.00	147%	6,000.00	120%
FBC Database (PSRFA)	12,300.00	3,188.44	2,500.00	5,688.44	46%	6,000.00	* 49%
Newsletter (Print/Mail)	22,000.00	15,757.82	7,600.00	23,357.82	106%	22,000.00	* 100%
Seminars: Pratt	2,000.00	575.32	-	575.32	29%	1,000.00	50%
Seminars: Parsons	2,000.00	-	-	-	0%	1,000.00	50%
Seminars: Schneider	2,000.00	-	-	-	0%	1,000.00	50%
Seminars: Ryan	2,000.00	910.00	-	910.00	46%	1,000.00	50%
Seminars: Sartnurak	2,000.00	305.00	-	305.00	15%	1,000.00	50%
Seminars: District Secretary	2,000.00	-	-	-	0%	-	0%
Insurance	5,000.00	4,660.00	-	4,660.00	93%	5,000.00	100%
Memberships	3,750.00	3,778.00	-	3,778.00	101%	3,750.00	100%
Elections	30,000.00	16,112.78	-	16,112.78		20,000.00	* 67%
Auditor Fees	22,500.00	18,498.55	500.00	18,998.55	84%	15,000.00	67%
Misc.	500.00	-	-	-	0%	-	0%
522.11: Legislative	230,295.00	145,044.78	26,659.00	171,703.78	75%	163,900.00	71%
<u>Suppression & Prevention</u>							
FF Contract	6,690,000.00	3,412,544.00	3,412,544.00	6,825,088.00	102%	6,444,130.00	* 96%
Public Ed Supply	750.00	689.36	-	689.36	92%	750.00	100%
522.20: Suppression & Prevention	6,690,750.00	3,413,233.36	3,412,544.00	6,825,777.36	102%	6,444,880.00	96%
<u>Facilities</u>							
St. 17 SWM Tax	4,000.00	1,798.08	1,800.00	3,598.08	90%	4,000.00	100%
Other Misc	500.00	-	-	-	0%	-	0%
St 17 Property Maint	5,500.00	8,014.62	-	8,014.62	146%	8,000.00	* 145%
522.50: Facilities	10,000.00	9,812.70	1,800.00	11,612.70	116%	12,000.00	120%
TOTAL OPERATING BUDGET	6,947,745.00	3,581,974.73	3,441,109.00	7,023,083.73	101%	6,634,530.00	95%
597.00: Transfers Out	170,000.00	-	170,000.00	170,000.00		170,000.00	* 100%
TOTAL EXPENSES	7,117,745.00	3,581,974.73	3,611,109.00	7,193,083.73	101%	6,804,530.00	



Fire District #40

CONSOLIDATED RESERVE FUND

2025 Revenue Projection

October 25, 2024

	Unassigned Reserves	Cap.Replace/Improvements	LEOFF 1	Budget Stabilization	Total
Beginning Balance	2,040,950	411,450	611,848	1,800,000	4,864,248
Interest	140,000				140,000
Delinquent Taxes	250				250
Transfers In		170,000			170,000
Expenses					-
Transfers Out					-
TOTAL	2,181,200	581,450	611,848	1,800,000	5,174,498

SUB-ACCOUNTS

Unassigned Reserves

This sub-account should be approximately 25% of operational expenses.

LEOFF 1

This sub-account covers other post-employment benefits for our LEOFF 1 retiree.

Capital Replacement/Improvements

This sub-account funds capital expenditures (i.e. apparatus) and station improvements.

Budget Stabilization

This sub-account is used to reduce the levy and/or tax collections due to the loss of the Station 13 loan payment in 2023.

Beginning Balance

This is the estimated beginning balance for each of the sub-accounts.

Interest

This is an estimate only.

Delinquent Taxes

This is any additional monies paid from the GO Bond, which was retired in 2021.

Transfers In

This represents any budgeted money transferred into Reserves to build up the sub-account.s

Expenses

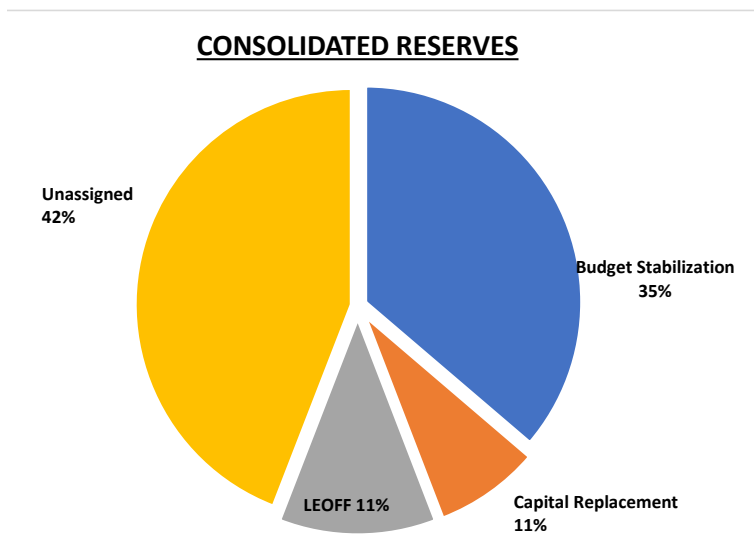
This is any budgeted expenses from sub-accounts

Transfers Out

To Expense Fund (if needed).

Total

Estimated ending balances.





Assigned/Unassigned Funds		2025 Budget
EXPENSE FUND: 10 040 001 0		
Beginning Fund Balance (January carry over)	<u>Estimated AV</u>	951,507
District 40 AV @ \$0.951 (estimate)	5,133,081,000	4,882,000
Benefit Charge (29% of Operating Budget)		1,900,000
Interest Income		60,000
Other Income		
Cell Tower Lease		49,939
Schools		2,400
Seattle Public Utilities		33,500
King County ILA		600
Other Sources		-
Transfers In (From Budget Stabilization Fund)		-
Total Revenues		6,928,439
Less 2025 Operating Budget		6,634,530
Transfers Out (To Consolidated Reserve Fund)		170,000
Total Expenses		6,804,530
Ending Expense Fund Balance (Target 15% of Operating Budget)		1,075,416

CONSOLIDATED RESERVE FUND 10 040 301 0		
UNASSIGNED RESERVES		
Beginning Balance	2,040,950	
Interest	140,000	
Delinquent Taxes/Ad Valorem Refunds	250	
Transfers In/Out	-	
Budgeted Expenses	-	
Ending Balance (Target 25% of Operating Budget)		2,181,200
CAPITAL REPLACEMENT/IMPROVEMENTS		
Beginning Balance	411,450	
Interest	-	
Transfers In/Out	170,000	
Budgeted Expenses	-	
Ending Balance		581,450
LEOFF 1 (OPEB)		
Beginning Balance	611,848	
Interest	-	
Transfers In/Out	-	
Budgeted Expenses	-	
Ending Balance		611,848
BUDGET STABILIZATION		
Beginning Balance	1,800,000	
Interest	-	
Transfers In/Out	-	
Budgeted Expenses	-	
Ending Balance		1,800,000
Ending Consolidated Reserve Fund Balance		5,174,498

Preliminary Worksheet 10.10.2024

TAXING DISTRICT **Spring Glen Fire District #40**

2024 Levy for 2025 Taxes IPD: 1.02570

A.	Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).				
Year	2024	4,680,450	x	1.03626	= 4,850,163
		<small>Highest Lawful Levy Since 1985</small>		<small>Limit Factor/Max Increase 101%</small>	
B.	Current year's assessed value of new construction, improvements, and wind turbines, solar, biomass, and geothermal facilities in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).				
	23,736,205	* 1.00000	÷	1,000	= 23,736
	<small>A.V.</small>	<small>Last Year's Levy Rate</small>			
C.	Tax Increment finance area increment AV increase (RCW 84.55.010(1)€) (value included in B & D cannot be included in C)				
	0	* 1.00000	÷	1,000	= 0
	<small>A.V.</small>	<small>Last Year's Levy Rate</small>			
D.	Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).				
	0	-	20,341,660	=	0
	<small>Current Year's A.V.</small>		<small>Previous Year's A.V.</small>		
	0	* 1.00000	÷	1,000	= 0
	<small>Remainder from Line D</small>	<small>Last Year's Levy Rate</small>			

E. 1st Year Lid Lift & Limit Factor > 1%

F. Regular property tax limit: A+B+C+D+E = 4,873,900

Parts G through I are used in calculating the additional levy limit due to annexation.

G.	To find the rate to be used in H, take the levy limit as shown in Line F above and divide it by the current assessed value of the district, excluding the annexed area.				
	4,873,900	÷	5,133,081,202	* 1,000	= 0.94950
	<small>Total in Line F</small>		<small>Assessed Value Less Annexed AV</small>		
H.	Annexed area's current assessed value including new construction and improvements, times the rate in Line G.				
	0	* 0.94950	÷	1,000	= 0
	<small>Annexed Area's A.V.</small>	<small>Annexation Rate</small>			
I.	Regular property tax limit including annexation F+H = 4,873,900				

J.	Statutory maximum calculation				
	<small>Only enter fire/RFA rate, library rate, & firefighter pension fund rate for cities annexed to a fire/RFA or library or has a firefighter pension fund.</small>				
	1.00000	-	-	+	0.00000 = 1.00000
	<small>District base levy rate</small>		<small>Fire or RFA Rate</small>	<small>Library Rate</small>	<small>Firefighter Pension Fund</small> <small>Statutory Rate Limit</small>
	5,133,081,202	*	1.00000	÷	1,000 = 5,133,081
	<small>Regular Levy AV</small>		<small>Reg Statutory Rate Limit</small>		<small>Statutory Amount</small>

K. Highest Lawful Levy For This Tax Year (Lesser of I and J) = 4,873,900

L. New highest lawful levy since 1985 (Lesser of I minus C and J, unless A (before limit factor increase) is greater, then A) 4,873,900

M.	Lesser of J and K				4,873,900
N.	Refunds				7,725
O.	Total: M+N (unless stat max)				4,881,625
P.	Levy Corrections				
	Year of Error: _____				
	1. Minus amount over levied (if applicable)				0
	2. Plus amount under levied (if applicable)				0
Q.	Total Allowable Levy				4,881,625

R.	Tax Base For Regular Levy				
	1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)				5,133,081,202
S.	Tax Base for Excess, Voted Bond Levies and Sr Exempt Lid Lifts				
	2. Excess AV				5,083,650,622
	3. Plus Timber Assessed Value (TAV)				0
	4. Tax base for excess and voted bond levies (2+3)				5,083,650,622

T.	Increase Information				
	1. Levy rate based on allowable levy				0.95101
	2. Last year's ACTUAL regular levy				4,680,450
	3. Dollar Increase over last year other than New Construction (-) Annexation				169,713
	4. Percent Increase over last year other than New Construction (-) Annexation				3.62600%

**2025
Total Contract Cost - FD 40**

Final					YOY Comparison		
	Total Budget	Cost	%	FD 40	2024	+/- \$	+/- %
Direct Labor							
Salaries & Benefits	29,311,163			4,628,604	4,512,427	116,177	2.6%
Overtime	2,111,408		16.9%	356,562	646,015	(289,453)	-44.8%
Administration Overhead							
	5,239,308		13.3%	695,846	694,555	1,290	0.2%
Operation Supporting Overhead							
	8,839,234		16.9%	1,492,718	1,679,293	(186,574)	-11.1%
Facility Maintenance Overhead							
	1,418,549		7.1%	100,461	87,616	12,845	14.7%
Fleet Maintenance							
Direct Fleet Cost	1,023,686			49,745	33,362	16,383	49.1%
OH for Fleet Section	87,610		6.6%	5,758	5,709	49	0.9%
OH for Admin Fleet		27,416	13.3%	3,641	3,852	(211)	-5.5%
OH for Operation Supporting Fleet		149,275	16.9%	25,209	27,519	(2,310)	-8.4%
OH for Reserve Pumper		170,373	11.1%	18,930	22,351	(3,421)	-15.3%
OH for Reserve Aid Unit		57,390	25.0%	14,347	18,195	(3,848)	-21.1%
OFM							
	2,171,006						
Public Education		3,500		3,500	3500	-	0.0%
Commercial Fire Inspection		5,977		5,977	5758.23	219	3.8%
Excludes							
GB Section	30,385			-			
Operating Reserve	1,699,008			-			
Facilities Reserve	1,200,000			-			
Fleet Reserve	1,200,000			-			
Medical Insurance-LEOFF	69,420			-			
FBC Collection Fee	106,549			-			
Contracted Overtime	318,679			-			
Compensated Absence	67,152						
Debt Service	1,672,000						
Total:	56,565,157			7,401,298	7,740,152	(338,854)	-4.4%
Reduction - Annex				(572,636)	(545,980)	(26,656)	4.9%
Credit - BLS				(384,532)	(369,083)	(15,449)	4.2%
Contract Amount:				6,444,130	6,825,088	(380,958)	-5.6%

Maximum Credit for Fee for Transport and GEMT for October 2024 billing 25% of Annexation Reduction
(143,159.00)

2024 FD 40 Direct Labor (Using Average cost by position)				
	Unit	Pay / Unit	Ben / Unit	Total Pay & Ben
BATTALION CHIEF/SO	1.5	209,297	55,167	396,696
CAPTAIN	1.0	184,808	55,823	240,631
LIEUTENANT	3.0	159,558	53,323	638,643
ENGINEER	4.0	143,954	48,536	769,962
FIREFIGHTER	16.0	123,265	38,152	2,582,671
	25.5	820,883	251,001	4,628,604

Overhead Rate Calculation				
Type of Overhead	Base Description	Base	FD 40	Share %
Administration Overhead	All Headcount	192	25.5	13.3%
Operation Supporting Overhead	Operational Headcount	151	25.5	16.9%
Facility Maintenance Overhead	Square Feet	96,527	6,836	7.1%
OH for Fleet Section	All VEU	299.75	19.7	6.6%
OH for Reserve Pumper	Total Rsv Pumpers	9	1	11.1%
OH for Reserve Aid Unit	Total Rsv Aid Units	4	1	25.0%

September 26, 2024

Dear County Assessors:

What is the rate of inflation (IPD rate) for 2025?

The rate of inflation (IPD rate) for property taxes due in 2025 is **2.57%**.

What is the limit factor for 2025 provided the taxing district adopts a resolution/ ordinance authorizing an increase over the prior year's levy?

For the state and taxing districts with populations of 10,000 or greater, the limit factor for property taxes due in 2025 is **101%**. The definition of limit factor for these districts is 100% plus the lesser of the rate of inflation or 1%.

For taxing districts with populations under 10,000, the limit factor for property taxes due in 2025 is **101%**.

How is the rate of inflation (IPD rate) calculated?

The rate of inflation is the percent change in the implicit price deflator for personal consumption as published by the Bureau of Economic Analysis by September 25th.

The most recent publication available on September 25th was the August publication. For this reason, we used the second quarter values to calculate the percent change in implicit price deflator for personal consumption for taxes due in 2025.

We calculate the percent change by dividing the Quarter 2 2024 number by the Quarter 2 2023 number, subtracting one, and then multiplying by 100. We used the following values in the calculation this year:

Quarter 2 2023	120.044
Quarter 2 2024	123.134

If you have any questions, please contact me.

Sincerely,

Kari Kenall
Tax Policy Specialist
Research & Fiscal Analysis
Department of Revenue


cc: County Treasurers



**King County
Fire District #40**
Dedicated to the Community We Serve

2025 BENEFIT CHARGE UPDATE

1



WHAT IS THE FIRE BENEFIT CHARGE?

KCFD#40 uses a **two-part funding system** authorized under Chapter 52.18 RCW, referred to as a Fire Benefit Charge (FBC).

~\$0.95141
Tax Levy

+


Benefit Charge
Assessment
(Size, Use & Risk)

=

Total Annual Fire
Assessments

It authorizes a **levy (tax)** of up to \$1.00 per \$1,000 of assessed value on property, and a **fire benefit charge** which is calculated on a structure's size, use, and risk.


2



BENEFIT CHARGE BASICS

- Level of Service determined by Board
- Structures less than 400 sq. ft. are exempt
- Religious worship and education exempt
- Senior & low-income exemptions apply
- Proportionate share cannot exceed benefit


3



BENEFIT CHARGE BASICS

- Apportionment Formula Based upon
 - Needed fire flow
 - Resources to deliver fire flow
 - Risk profile of structure


4



BENEFIT CHARGE PROCESS


1. Governing body sets the *total* benefit charge for the district.
2. The charge is apportioned throughout the properties in the district using the adopted formula.
3. The district notifies the County Treasurer of the charges to be included as a separate item on tax statements.
4. Property owners receive notice of the benefit charge.

5




STATUTORY LIMITS

- The Benefit Charge cannot exceed **60%** of Operating Budget
- Tax Levy cannot exceed **\$1.00** per \$1000 of AV
- Proportionate share cannot exceed benefit:
 - 2025 Insurance benefit exceeds \$16 million in KCFD#40
 - Maximum Benefit Charge has been set at **\$1.9M**



Year	FBC	Percentage
2020	2,000,000	35.7%
2021	2,250,000	39.7%
2022	2,435,000	38.3%
2023	3,000,000	43%
2024	1,800,000	27.3%

6



FBC FORMULA & PROPOS...RS

Need New Factor Sheet


7



**King County
Fire District #40**
Dedicated to the Community We Serve

SUMMARY OF CHANGES FOR 2024

8




Total FBC Comparison 2023 to 2024

- Total 2023 FBC = \$2,925,339.73
- Total 2024 FBC = \$1,898,597.33

**Reduction of \$1,026,742.40 or 35.1%
From 2023**

9



FBC per Square Foot by Property Type

Residential	2023 = \$.13
	2024 = \$.09
Multi-Family	2023 = \$.31
	2024 = \$.20
Condo (Hybrid)	2023 = \$.31
	2024 = \$.20
Commercial	2023 = \$.23
	2024 = \$.15

10