

2020 PROPERTY TAX LEVY

**ENUMCALW FIRE DEPARTMENT
KING COUNTY, STATE OF WASHINGTON
RESOLUTION #2019-01**

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF ENUMCLAW FIRE DEPARTMENT, KING COUNTY, WASHINGTON, ADOPTING THE 2020 ANNUAL PROPERTY TAX LEVY.

WHEREAS, the Board of Commissioners of Enumclaw Fire Department has met and considered its budget for the calendar year 2020; and

WHEREAS, the District's actual levy amount from the previous year was \$4,057,523 and

WHEREAS, the voters of King County Fire Protection District #28/Enumclaw Fire Department passed Proposition No. 1 on April 26, 2016 to increase the property tax levy rate to \$1.50 per \$1,000 of assessed valuation for a six year period (2017-2022); and

WHEREAS, the District's maximum allowable regular tax levy in each of the following five years (2018-2022) shall be computed by using the prior year's highest allowable levy and applying a limit factor equal to 106%, an increase of \$396,536 for 2020, to calculate the limitations under chapter 84.55 RCW, subject to the statutory rate limitation of \$1.50 per \$1,000 of assessed value.

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of Enumclaw Fire Department as follows:

1. That the County Assessor has notified the Commissioner of Enumclaw Fire Department that the assessed valuation of real properties lying within the boundaries of said District for the calendar year 2019 is \$2,975,659,108.
2. That the attached hereto Exhibit "A" (by this reference made a part of this resolution) be and hereby is adopted as the budget of Enumclaw Fire Department for the calendar year 2020.
3. That the Honorable Board of County Commissioners of King County, Washington, be and are hereby requested to make a levy for 2020 for said Enumclaw Fire Department of \$4,465,000
4. That the County treasurer of King County, Washington, be and is hereby authorized and directed to deposit and sequester the monies received from the collection of the tax levy specified in Section 3 above in the amounts and funds specified below:

- A. \$4,465,000 into the Current Expense Fund of said District
- B. \$0 into the Reserve Fund of said District
- C. \$0 Registered Warrant Fund
- D. \$0 to be used for the sole purpose of paying the interest and principal of said District's General Obligation Bonds heretofore authorized and now outstanding. This levy to be without limitation as to rate or amount, and sufficient to pay the principal of and interest on said bonds as the same shall become due.
- E. \$0 into the other Fund of said District

5. That one copy of this resolution together with Exhibit "A" be delivered to each of the following:

- A. Board of County Commissioners and Auditor of King County, Washington

ADOPTED at a meeting of the Board of Fire Commissioners of Enumclaw Fire Department, King County, this 20 day of November, 2019.

APPROVED:

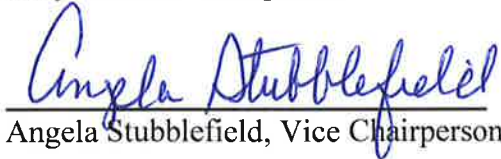
ATTEST:



Amy Trachte, Chairperson



Erinn Tinney, District Secretary



Angela Stubblefield, Vice Chairperson



Jim Zoll, Commissioner



Jenny Jones, Commissioner



Paul Fisher, Commissioner

By Ordinance 2152 of the Metropolitan King County Council,
Taxing Districts are required annually
to submit the following information regarding their
tax levies for the ensuing year as part of a
formal resolution of the District's governing body.

THE KING COUNTY ASSESSOR HAS NOTIFIED THE GOVERNING BODY OF
Enumclaw Fire Dist. #28 THAT THE ASSESSED VALUATION OF PROPERTY
LYING WITHIN THE BOUNDARIES OF SAID DISTRICT FOR THE ASSESSMENT
YEAR 2019 IS:

\$ 2,975,659,108

REGULAR (STATUTORY) LEVY (AS APPLICABLE):

EXPENSE FUND \$ 4,461,374

- TEMP. LID NAME _____ \$ _____

- TEMP. LID NAME _____ \$ _____

RESERVE FUND \$ _____

NON-VOTED G.O. BOND (Limited) \$ _____

REFUNDS (Noted on worksheet) \$ 3,026

TOTAL REGULAR LEVY \$ 4,465,000

EXCESS (VOTER APPROVED) LEVY:
(Please list authorized bond levies separately.)

G.O. BONDS FUND LEVY \$ _____

G.O. BONDS FUND LEVY \$ _____

G.O. BONDS FUND LEVY \$ _____

TOTAL ALL G.O. BONDS \$ _____

SPECIAL LEVIES (INDICATE PURPOSE AND DATE OF ELECTION AT
WHICH APPROVED):

_____ \$ _____

_____ \$ _____

TOTAL TAXES REQUESTED:

\$ 4,465,000

THE ABOVE IS A TRUE AND COMPLETE LISTING OF LEVIES FOR SAID DISTRICT
FOR TAX YEAR 2020 AND THEY ARE WITHIN THE MAXIMUMS ESTABLISHED BY
LAW.

Erin J. Jinnery
(AUTHORIZED SIGNATURE)

11/20/2019
(DATE)

LEVY LIMIT WORKSHEET – 2020 Tax Roll

TAXING DISTRICT: Enumclaw Fire District #28

The following determination of your regular levy limit for 2020 property taxes is provided by the King County Assessor pursuant to RCW 84.55.100.

(Note 1)

Using Limit Factor For District	Calculation of Limit Factor Levy	Using Implicit Price Deflator
4,057,523	Levy basis for calculation: (2019 Limit Factor) (Note 2)	4,057,523
1.0600	x Limit Factor	1.0140
4,300,974	= Levy	4,114,166
104,771,536	Local new construction	104,771,536
0	+ Increase in utility value (Note 3)	0
104,771,536	= Total new construction	104,771,536
1.42652	x Last year's regular levy rate	1.42652
149,459	= New construction levy	149,459
4,450,433	Total Limit Factor Levy	4,263,625
Annexation Levy		
0	Omitted assessment levy (Note 4)	0
4,450,433	Total Limit Factor Levy + new lid lifts	4,263,625
2,975,659,108	÷ Regular levy assessed value less annexations	2,975,659,108
1.49561	= Annexation rate (cannot exceed statutory maximum rate)	1.43283
0	x Annexation assessed value	0
0	= Annexation Levy	0
Lid lifts, Refunds and Total		
0	+ First year lid lifts	0
4,450,433	+ Limit Factor Levy	4,263,625
4,450,433	= Total RCW 84.55 levy	4,263,625
3,626	+ Relevy for prior year refunds (Note 5)	3,626
4,454,059	= Total RCW 84.55 levy + refunds	4,267,251
	Levy Correction: Year of Error _____ (+or-)	
4,454,059	ALLOWABLE LEVY (Note 6)	4,267,251
Increase Information (Note 7)		
1.49683	Levy rate based on allowable levy	1.43405
4,059,629	Last year's ACTUAL regular levy	4,059,629
241,345	Dollar increase over last year other than N/C – Annex	54,537
5.95%	Percent increase over last year other than N/C – Annex	1.34%
Calculation of statutory levy		
	Regular levy assessed value (Note 8)	2,975,659,108
	x Maximum statutory rate	1.50000
	= Maximum statutory levy	4,463,489
	+ Omitted assessments levy	0
	= Maximum statutory levy	4,463,489
	Limit factor needed for statutory levy	Not usable

ALL YEARS SHOWN ON THIS FORM ARE THE YEARS IN WHICH THE TAX IS PAYABLE.
Please read carefully the notes on the reverse side.

2020 Budget

2020 GENERAL OPERATING FUND REVENUE

	2019	2020		
	Budget	Budget	Difference	%Increase
Fire Levy \$	4,065,000	\$ 4,465,000	\$ 400,000	110% Est 9.7% increase
Ambulance Transport Service \$	600,000	\$ 384,000	\$ (216,000)	64% Estimated based on \$32k/month
KC EMS Levy \$	330,500	\$ 394,000	\$ 63,500	119% Includes Core Service, Run Review, &
Grant Revenue \$	2,500	\$ 2,000	\$ (500)	80%
GEMT Payment Program-Ambulance Transport \$		\$ 216,000	\$ 216,000	0% Estimated based on \$18k/month
Misc Revenue \$	39,500	\$ 42,500	\$ 3,000	108%
Total \$	5,037,500	\$ 5,503,500	\$ 466,000	109%

EXPENDITURES

	2019	2020		
	Budget	Budget	Difference	%Increase
Personnel (Wages & Benefits) \$	3,673,400	\$ 4,020,300	\$ 346,900	109%
Administration Overhead \$	631,500	\$ 668,900	\$ 37,400	106%
Operational Equipment & Supplies \$	426,100	\$ 456,000	\$ 29,900	107%
Capital \$	55,000	\$ 50,000	\$ (5,000)	-9%
Transfer-Out to Capital Outlay Fund \$	250,000	\$ 250,000	\$	100%
Total \$	5,036,000	\$ 5,445,200	\$ 409,200	105%

FUND BALANCE

	2019	2020	
	Budget	Budget	Difference
Beginning Fund Balance \$	1,275,000	\$ 2,600,000	\$ 1,325,000
Change in Fund Balance (Rev - Exp) \$	1,500	\$ 58,300	\$ 56,800
Ending Fund Balance	1,276,500	\$ 2,658,300	\$ 1,381,800

2020 PROPOSED CAPITAL FUND BUDGET

	2019	2020
	Budget	Proposed Budget
REVENUES		
State Shared Revenues, Entitlements & Impact Payments		
Fire Impact Fees	\$ 250,000	\$ 250,000
Subtotal	250,000	250,000
Other Revenues		
Investment Interest	0	0
Investment Interest Fee	0	0
Subtotal	0	0
TRANSFERS IN		
General Operating Fund	250,000	250,000
TRANSFERS IN TOTAL	250,000	250,000
TOTAL REVENUE	500,000	500,000
EXPENDITURES		
OPERATIONAL		
Fire Suppression & EMS Equipment		
Bunker Gear	16,200	25,300
OPERATIONAL TOTAL	16,200	25,300
CAPITAL		
Land, Buildings, & Structures		
Leasehold Improvements	0	0
Machinery & Equipment		
Machinery & Equipment	375,000	385,000
CAPITAL TOTAL	375,000	385,000
TOTAL EXPENDITURES	391,200	410,300
Beginning Fund Balance	\$ 1,400,000	\$ 1,846,000
Estimated Change in Fund Balance	\$ 108,800	\$ 89,700
Estimated Ending Fund Balance	\$ 1,508,800	\$ 1,935,700



King County

Rod Dembowski
Councilmember, District 1
Metropolitan King County Council

October 1, 2019

RE: Submission of District Property Tax Levies for 2020 to the County Council

To the Board of Commissioners:

The County Council is required by RCW 84.52.070 to certify annually the amount of property taxes levied in King County. In order to make this certification, we must know the amount of taxes to be levied for each taxing district.

**THE DEADLINE FOR SUBMITTING 2020 PROPERTY TAX LEVIES IS
DECEMBER 2, 2019**

In order for your district to receive property taxes in an amount greater than the 2019 certified amount, if permitted by law, we must receive your resolution by December 2, 2019. This applies to basic levies provided for by State law as well as any excess levies approved by a vote of the people. Please remember that the Assessor is required to review levy requests to ensure that they do not exceed the allowable levy.

The state Department of Revenue has notified the County Assessor that the implicit price deflator is less than one percent (letter attached).

If you cannot finalize your levy request by December 2, please submit an estimate. If your estimate is higher than the allowable levy, the Assessor will reduce the amount requested for your jurisdiction to an amount no greater than the allowable levy. However, if your estimate is less than the allowable levy, the amount requested can only be increased from the amount certified in your ordinance or resolution to the level of the allowable levy with formal written notification from your Board of Commissioners. This written notification must be filed with the Assessor and the Clerk of the Council by December 2, 2019 for inclusion in the certification ordinance.

Forms are enclosed for you to use in submitting your levy request. Please submit copies of the form and any resolution or ordinance that may be required by RCW 84.55.120 or RCW 84.55.0101 to both the King County Council and the King County Assessor's Office at the following addresses:

Clerk's Office
Metropolitan King County Council
516 Third Avenue Room W-1200
Seattle, WA 98104
Telephone: 206-477-1020
Clerk.council@kingcounty.gov

Hazel Gantz
Accounting Division
King County Department of Assessments
500 Fourth Ave. Room 709
Seattle, WA 98104
Fax: 206-296-0106
Telephone: 206-263-2308 or 206-263-2330
Hazel.Gantz@kingcounty.gov