



# **CENTRAL KITSAP** **FIRE & RESCUE**

## **RESOLUTION 24-03**

### **Providing for the Submission of a Fire Levy Permanent Lid Lift (Multi-Year)**

March 25, 2024

A resolution of the Board of Commissioners of Central Kitsap Fire and Rescue providing for the submission to the qualified electors of the District at the primary election to be held within the district on August 6, 2024, in conjunction with the state primary election to be held on the same date, of a proposition authorizing a levy of a property tax not to exceed \$1.50 per \$1,000.00 of true and assessed valuation and establishing a six year limit factor subject to otherwise applicable statutory limitations.

**WHEREAS**, the Board of Commissioners (“Board”) of Central Kitsap Fire and Rescue (“District” or “CKFR”) has adopted a strategic plan, capital plan and mission statement to provide timely and professional fire and emergency medical services to the community it serves; and,

**WHEREAS**, in the judgment of the Board it is essential and necessary for the protection of the public health, life, and property that the District maintain adequate staff and reliable response times for the Basic and Advanced Life Support, and fire and rescue services it provides; and,

**WHEREAS**, all District career Firefighters are either Emergency Medical Technicians or Paramedics; and,

**WHEREAS**, CKFR responses have grown 39% over the last six years to approximately 11,384 emergency calls for help each year, with over 68% of those calls being emergency medical service calls; and,

**WHEREAS**, increases in 911 emergency call responses and population have occurred during the past several years, and are forecasted to continue into the future; and,

**WHEREAS**, the District previously passed a lid lift of the regular property tax levy in 2018, and has determined that it will not be able to maintain its present service levels to its citizens without passage of this six-year lid lift levy increase, restoring its levy to \$1.50 per \$1,000.00 of true and assessed valuation; and,

**WHEREAS**, continued employment and future expansion of the current workforce of Firefighter/Emergency Medical Technicians/Paramedics is necessary to maintain adequate response personnel at the District’s staffed fire stations, without an additional degradation in response time for the Advanced/Basic Life Support and fire and rescue emergency services it provides; and,

**WHEREAS**, the continued employment and future expansion of the current workforce of Firefighter/Emergency Medical Technicians/Paramedic is beyond the District’s financial capabilities without a successful public vote to lift the levy lid; and,

**WHEREAS**, the District levied a total of \$20,603,606 for the regular fire levy for collection in 2024; and,

**WHEREAS**, the Board of Commissioners has determined that the accelerated demands for, and increasing costs of, providing services will necessitate the expenditure of revenues for improved capital facilities, additional staffing, apparatus maintenance and operations more than those which can be provided by the



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District's regular tax revenue levied at the 2024 rate of approximately \$1.34 per \$1,000.00 of assessed valuation of taxable property within the District as limited by the 101% limitation in 2025; and,

**WHEREAS**, the Board of Commissioners has determined that the continued application of the one percent limit factor established by RCW 84.55.010 will not be sufficient to provide for the expected cost increases required to maintain and increase the level of services currently provided by the District; and,

**WHEREAS**, the Board of Commissioners has determined that it is in the best interest of the District that the maximum allowable levy in the sixth year of the levy authorized by this Resolution serve as the levy base for purposes of applying the limit factor established by RCW 84.55.010 in subsequent years.

**NOW, THEREFORE IT IS HEREBY RESOLVED AS FOLLOWS:**

**Section 1.** In order to maintain and increase the level of fire protection, public education, emergency medical services and the protection of life and property in the District, it is necessary for the District to operate and maintain emergency fire and medical service vehicles, to acquire and improve other capital assets and to recruit and retain properly trained personnel equipped with firefighting and emergency medical services and equipment.

**Section 2.** In order to provide the revenue adequate to pay the costs of maintaining and providing the services described in Section 1 and to assure the continuation and improvement of such services, the District shall, in accordance with RCW 84.55.050, ask voters to restore the fire levy to \$1.50 and remove the limitation on regular property taxes imposed by RCW 84.55.010 and levy beginning in 2024 and collect beginning in 2025, pursuant to RCW 52.16.130 and RCW 52.16.140 general tax on taxable property within the District at a rate of \$1.50 per \$1,000.00 of assessed valuation. The District has previously levied at the \$1.34 per \$1,000.00 rate in 2023 for collection in 2024.

**Section 3.** In order to provide the revenue adequate to pay the costs of maintaining and providing the services described in Section 1 and to maintain reserve funds sufficient to assure the continuation of such services beyond 2024, the District has determined that the limit factor for each of the following five years shall be up to six percent (6%) but shall be no lower than or the amount authorized under RCW 84.55.0101. Such percentage shall be used to determine the actual levy rate, subject to a limit of \$1.50 per \$1,000.00 of assessed valuation, in 2025 – 2030.

**Section 4.** The dollar amount levied in 2030 for collection in 2031 shall serve as the District's tax levy base for purposes of applying the limit factor established by RCW 84.55.010 in subsequent years.

**Section 5.** There shall be submitted to the qualified electors of the District for their ratification or rejection, at the general election on August 6, 2024, in conjunction with the state primary election to be held on the same date the question of whether or not the regular property tax levy of the District should be established at \$1.50 per \$1,000.00 of true and assessed valuation in 2024 and be adjusted by the amount authorized under RCW 84.55.0101 or up to six percent (6%), whichever is greater, for each of the following five years, subject to a limit of \$1.50 and otherwise applicable statutory limitations. The Board of Commissioners hereby requests the auditor of Kitsap County, as ex-officio Supervisor of Elections, to call such election, and to submit the following proposition at such election, in the form of a ballot title substantially as follows:



# CENTRAL KITSAP FIRE & RESCUE

**Central Kitsap Fire and Rescue  
Board of Commissioners  
Proposition for an Increase of the Regular Property Tax Levy  
for Fire Protection and Emergency Medical Services**

The Board of Central Kitsap Fire and Rescue adopted Resolution No. 24-03 proposing the increase in the fire district's regular property tax levy, to fund fire protection and emergency medical services for a six-year period.

This proposition authorizes the District to restore its regular property tax levy to \$1.50 per \$1,000.00 of assessed valuation for collection in 2025 and authorizes a limit factor for each subsequent year at 100% plus up to six percent (6%) or the amount authorized under RCW 84.55.0101, subject to the limit of \$1.50, whichever is greater. The final year's levy dollar amount would be used to compute limitations for subsequent levies as provided by Chapter 84.55 RCW.

Should this proposition be:

Approved

Rejected

This resolution was adopted at a regularly scheduled meeting of the Board of Fire Commissioners of Central Kitsap Fire and Rescue on March 25<sup>th</sup>, 2024.

**CENTRAL KITSAP FIRE AND RESCUE**

BOB MUHLEMAN, Chairman

GUY EARLE, Vice Chairman

NATE ANDREWS, Commissioner

KEN ERICKSON, Commissioner

ATTEST:

KENNETH BAGWELL, District Secretary

ROD ELMORE, Commissioner



# **CENTRAL KITSAP** **FIRE & RESCUE**

## **Appendix A – Ballot Title**

### **Central Kitsap Fire and Rescue Board of Commissioners**

### **Proposition for an Increase of the Regular Property Tax Levy for Fire Protection and Emergency Medical Services**

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This proposition authorizes the District to restore its regular property tax levy to \$1.50 per \$1,000.00 of assessed valuation for collection in 2025 and authorizes a limit factor for each subsequent year at 100% plus up to six percent (6%) or the amount authorized under RCW 84.55.0101, subject to the limit of \$1.50, whichever is greater. The final year's levy dollar amount would be used to compute limitations for subsequent levies as provided by Chapter 84.55 RCW.

Should this proposition be:

Approved

Rejected