

# **Yakima County Fire District 12 Fire West Valley Fire - Rescue**



## **Lid Lift**

### **Maintain, Enhance, Improve**

On the August 6, 2024, ballot, Yakima County Fire District 12 (West Valley Fire-Rescue) will be requesting to lift the cap on the existing property tax levy rate. This “lid lift” will change the levy rate from \$0.89 per thousand in 2024 to \$1.14 per thousand starting in 2025, a twenty-five-cent increase.

Inflation has diminished our ability to fund capital projects and grant funds are increasingly harder to acquire. We have adjusted our Capital Improvement Plan to stretch apparatus and equipment dollars without compromising safety and service, even with these adjustments we are quickly approaching the inability to maintain the plan.

- In 2015 our levy rate was \$1.50/thousand, in 2024 it is \$0.89.

### **Maintain Staffing**

- We are a majority on-call department with minimal full-time staffing.
- Personnel costs are 56% of our annual budget. (On-Call Firefighters are paid hourly.)
- We staff a crew Monday-Friday 6am to 6pm when many of our on-call firefighters are at their regular jobs.
- We staff a Duty Chief 365 days per year.
- We staff a Duty Officer every weekend.
- We staff a designated nighttime responder Sunday through Thursday night.

### **Enhance Training & Abilities**

- Our succession plan calls for hiring a Training Captain by 2026.
- Provide a high level of care for our residents by increasing our skill level.
- Keep up with industry standards and evolving hazards like lithium batteries.
- Ability to send Members for outside training increasing our capabilities.

## **Improve Infrastructure**

- For 2025 through 2030 our Capital Plan calls for \$2.6million in apparatus, equipment and facility maintenance averaging \$442k/year before inflation.
- Improvements for this time period include:
  - Refurbishing three brush trucks with new chassis.
  - One new fire engine.
  - Refurbishing three fire engines.
  - Purchase and outfit one command vehicle.
  - Replace all Self-Contained Breathing Apparatus and masks (current equipment times out in 2028).
  - Replace all five Thermal Imager Cameras.
  - Replace 42 sets of firefighting gear (times out every 10 years).
  - Replace HVAC systems in two fire stations.
  - Seal asphalt and stripe parking lots at two fire stations.
  - Replace all Automated External Defibrillators.
  - Replacing the roof of one fire station.



## **Our 2024 Budget- \$2,264,175**

### **Income**

Property taxes generate the largest portion of our income. We also rent space to an ambulance company and lease land for a cell tower. We apply for all grants we are eligible for to support our budget as much as possible. We do not charge for responses.

### **Expenses**

Due to the overall cost of fire apparatus, we save money over several years to make timely purchases based on our Capital Improvement Plan, the last fire engine we purchased cost \$700,000. Outside of fire apparatus, our biggest annual expense is personnel costs for wages and benefits; we spend the most money on the people providing your service. We budget each year for capital maintenance and replacement as well as professional services like dispatching, air analysis, software maintenance, instructor fees and web page hosting. Our general operating costs include things like tools, supplies, fuel, utilities, insurance and safety equipment. The costs of all these things have risen significantly in the past few years due to inflation.

## **How much will this lid lift cost?**

Voters will decide whether to increase the levy rate from the current rate of \$0.89 per thousand to \$1.14 per thousand in 2025. The increase of \$0.25 cents per thousand will cost the owner of a property valued at \$400,000 about \$8.34 a month or \$100 per year.



Yakima County Fire District 12 is dedicated to being good stewards of taxpayer dollars and has proposed a levy amount well under the maximum lawful amount of \$1.50 per thousand. This is based on the need to fund fire protection services and taking into consideration the needs of our residents who face the same inflation factors as the Fire District.

## **PROPERTY TAX BASICS**

### **Assessments and Levy Rates**

The levy process has two players:

1. The TAXPAYERS (You, Me, Companies, Businesses).
2. The TAXING DISTRICTS (Fire Department, Schools, County, Roads, etc).

We only need to know one piece of data from each player:

1. From the TAXPAYER – The VALUE of their property.
2. From the FIRE DISTRICT – Their levy rate.

With this information, the basic levy process is relatively simple: the levy rate is multiplied by the total assessed value of property in the District. This is the total tax collected.

The Yakima County Assessor's Office sets the assessed value for property based on market value and ensures our levy rates are within voter approved limits.

Each taxpayer then pays taxes on the value of the property they own based on the levy rate for their district. Every property within a district must be assessed at the same levy rate as all properties within that district.

Value of Parcels x The levy rate = Amount of tax due.

For example: a home assessed at \$400,000 X \$1.14 per thousand = \$456.

The taxes are then collected by the County Treasurer's Office and distributed to the taxing districts.

### **Levy Limit Laws**

Washington Administrative Code (WAC) 458-19 establishes limits on property tax levies.

District-wide total regular tax collected on existing property and improvements cannot exceed the total collected the previous year by more than 1%. Voters may authorize tax levies exceeding the 1% increase limit in the form of a Bond or Levy Lid Lift.

State law also limits the levy rate for fire districts to \$1.50 per \$1000 assessed value for regular levies. Bonds or additional levies can be added in addition to the regular levy, but all increases above \$1.50 must be approved by voters.

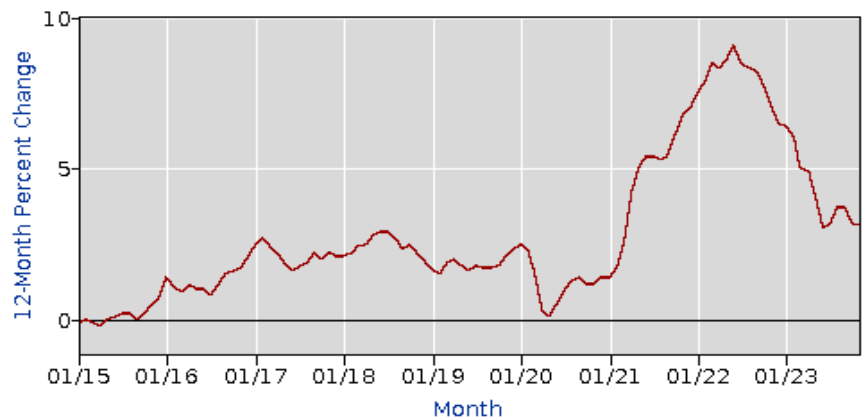
### **Levy Limit Effects**

The 1% levy limit law does not keep up with inflation, each year we review and adjust our Capital Improvement Plan. For the past several years, due to inflation diminishing our ability to save for major projects, we have adjusted according to how and when we will fund replacing equipment.

Annual Inflation 2015-2023: \*Source US Bureau of Labor Statistics.

From 2015 to 2020 annual inflation averaged just under 1.5%, going as low as 0.1% and as high as 2.4%. 2021 jumped to 4.7%, 2022 to 8.0% and 2023 was 4.5%.

When inflation averages 1.5%, the 1% lid limit can keep up through high and low years, however, when inflation averages 5.7% over a three-year period the 1% lid limit cannot sustain fire department operations which is where a voter approved lid lift comes in.



### **Historical Fire District 12 Levy Rates per \$1000 Assessed Value**

2015- \$1.50	2016- \$1.49	2017- \$1.47	2018- \$1.43
2019- \$1.36	2020- \$1.27	2021- \$1.19	2022- \$1.11
2023- \$1.03	2024- \$0.89		



### **Property Tax Exemptions**

The revised code of Washington provides several programs that offer property tax relief to qualifying applicants, including for seniors, disabled persons, destroyed property, and non-profit owned property.

To find out more about exemptions and how to apply, visit <https://www.yakimacounty.us/821/Reductions-Exemptions-Deferrals> or contact the Yakima County Assessor’s Office.