



Mountain View Fire and Rescue 2025 Budget



Approved by the Board of Fire Commissioners on November 19, 2024

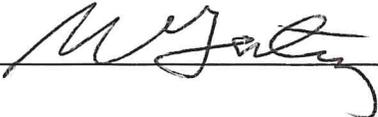
Commissioner Don Gentry, Chair _____ 



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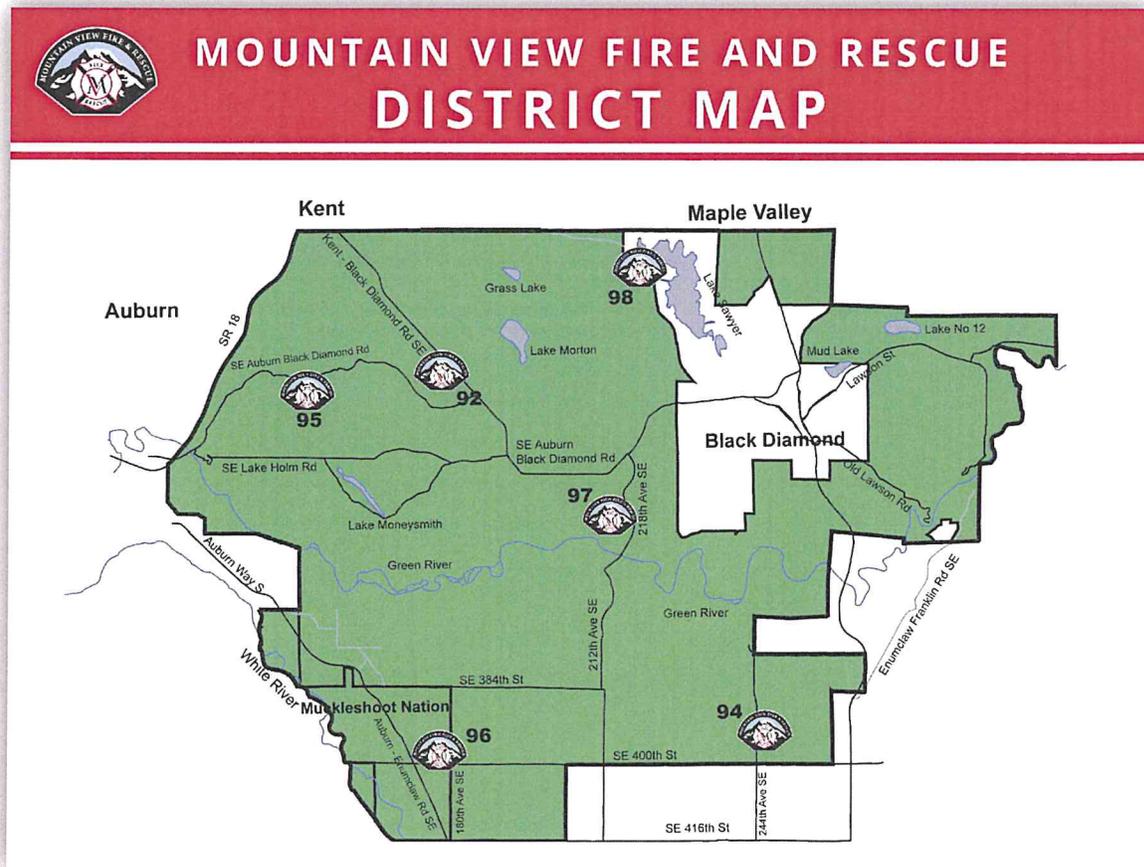




Mountain View Fire and Rescue is all hazard fire department covering 70 square miles, including areas of unincorporated King County, the City of Black Diamond, and the Muckleshoot Indian Tribe Reservation.

MVFR provides fire and emergency services to our residents and visitors with a combination of career and volunteer firefighters. Our firefighters respond from three full-time staffed fire stations: Station 92, Station 96 and Station 98. Fire Station 95 serves as the administrative headquarters and vehicle maintenance garage.

Governance is the responsibility of the five-member Board of Fire Commissioners.





Mountain View Fire and Rescue

MISSION

It shall be the mission of Mountain View Fire and Rescue to protect the community from the threat of fire and other dangers, and to provide emergency medical services. To stand as a responsive and progressive component of the community.

VISION

Meeting the evolving needs of our diverse community with professionalism, high quality customer service and financial responsibility.

VALUES

Professionalism
Accountability
Compassion
Integrity
Pride





2024 Budget Timeline

July	<ul style="list-style-type: none"> • Notify those individuals with budget authority of their budget responsibilities • Establish deadline for budget submittals • Budget information for 2025 requested from all team members responsible for budgeted projects
August	<ul style="list-style-type: none"> • Receive preliminary assessed property value estimates from County • Begin revenue projection process • Review project budget requests as received • Mid-year 2024 budget rebalancing completed and approved by Board of Commissioners
September	<ul style="list-style-type: none"> • Receive updated assessed property value information from King County Assessor • Receive preliminary assessed property value estimates from County • Special Meeting scheduled with Board of Commissioners to discuss preliminary budget draft
October	<ul style="list-style-type: none"> • Receive updated property value and levy refund information from the King County Assessor • Special Meeting scheduled with Board of Commissioners to discuss preliminary budget draft, as needed
November	<ul style="list-style-type: none"> • Resolution to approve 2025 budget
December	<ul style="list-style-type: none"> • December 1st is the deadline for resolution submission to King County Assessor Office



Policy 3.0

Title:	Fiscal Management
File Location:	3.0 Administrative Policies/Fiscal Management
Effective Date:	November 14, 2023
Revision Date:	N/A
Reviewed Date:	N/A
Approved By:	 Board of Commissioners, Chair November 14, 2023

Affected Personnel

- Board of Fire Commissioners
- All Mountain View Fire and Rescue personnel and volunteers

Goals

Mountain View Fire and Rescue shall conduct all fiscal management actions pursuant to and as directed in the Revised Code of Washington, and all Federal, State, County, and local laws as applicable. The financial affairs of the District shall be managed by the Board of Fire Commissioners

Definitions

Budget: The budget formally adopted by the Board of Fire Commissioners

Capital Replacement Fund: The Capital Replacement Fund shall be placed in the District's account as identified by the Board of Fire Commissioners. All transfers or expenditures from this account shall be approved by the Board of Fire Commissioners

Emergency: Unforeseen circumstances beyond the control of Mountain View Fire and Rescue that either: (a) present a real, immediate threat to the proper performance of essential functions; or (b) will likely result in material loss or damage to property, bodily injury, or loss of life if immediate action is not taken – RCW 39.04.280(3)

Emergency Operating Fund: The District shall have an "Emergency Operating Fund". This fund shall be placed in the District's account as identified by the Board of Fire Commissioners. All transfers or expenditures from this account shall be approved by the Board of Fire Commissioners

Expense Fund: The Expense Fund shall be the vehicle for receiving all regular operating revenues and is the account used to fund all regular operating expenses. The Board of Fire Commissioners will approve the funding and expenses of the Expense Fund through approval of the annual operating budget



Mitigation Fees Fund: The Mitigation Fees fund shall be the vehicle for receiving all mitigation fees. Mitigation Fees are to be used for Capital Expenditures as approved by the Board of Fire Commissioners through annual budget

Budget

- A. The Fiscal Year for Mountain View Fire and Rescue shall end on the last day of December and begin on the first day of January.
- B. The Board of Fire Commissioners shall be responsible for the direction and management of the fiscal and business affairs and approval of the yearly budget and the expenditure of funds.
- C. A mid-year budget adjustment will occur in August of each year or as deemed necessary by the Board of Fire Commissioners
- D. The first draft of the next year's budget shall be proposed to the Board of Fire Commissioners no later than the end of October
- E. The adoption of the budget shall be approved no later than the final meeting in November. The final budget is due to be submitted to King County prior to November 30th each year

Emergency Operating Fund

- A. The Emergency Operating Fund is required to be on-hand in District accounts and shall be calculated on an annual basis. The amount is approved by the Board of Fire Commissioners each year with the adoption of the budget

Capital Replacement Fund

- A. The Capital Replacement Fund is required to be on-hand in District accounts and shall be calculated on an annual basis. The amount is approved by the Board of Fire Commissioners each year with the adoption of the budget
- B. Expenses from the Capital Replacement Fund shall be approved by the Board of Fire Commissioners

Expense Fund

- A. The Expense Fund shall be used to fund all regular annual operational expenses and shall receive all regular operational revenues
- B. Each year the Expense Fund shall maintain sufficient funds into the following fiscal year until the Property Tax revenues are received. Property taxes are received in April and October of each year
- C. The Reserve 5 Mo Float was previously used to maintain reserve funds every year. The District no longer maintains a designated annual revolving reserve fund. All operational funds are held in the Expense Fund



Mitigation Fees Fund

- A. Mitigation Fees shall be collected throughout the year and are unbudgeted in the approved annual operations budget
- B. Mitigation Fees shall be used with approval of the Board of Fire Commissioners for capital projects or purchases made necessary by the impact of new development on the Fire District

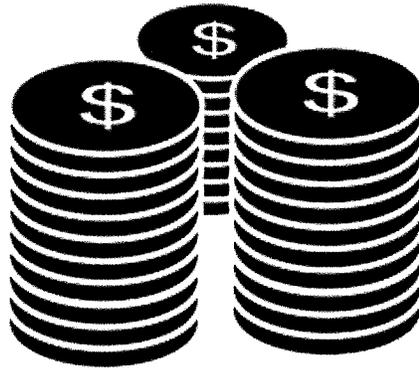
Purchasing Authority

- A. The Fire Chief, or designee, shall approve all budgeted purchases of goods and service in excess of \$40,000. The Fire Chief shall notify and inform the Board of Fire Commissioners of all purchases and contracts with a value in excess of \$75,000
- B. In the event of an emergency, if it is not feasible to obtain approval from the Board of Fire Commissioners, the Fire Chief, or designee, is authorized to expend funds outside the Budget with advisement of the Chair of the Board of Fire Commissioners, or designee



Fund Structure

Mountain View Fire and Rescue organizes its financial operations into four separate accounts known as Funds.



Expense Fund: The Expense Fund shall be the vehicle for receiving all regular operating revenues and is the account used to fund all regular operating expenses. The Board of Fire Commissioners will approve the funding and expenses of the Expense Fund through approval of the annual operating budget

Emergency Operating Fund: Unforeseen circumstances beyond the control of Mountain View Fire and Rescue that either: (a) present a real, immediate threat to the proper performance of essential functions; or (b) will likely result in material loss or damage to property, bodily injury, or loss of life if immediate action is not taken – RCW 39.04.280(3). This fund shall be placed in the District’s account as identified by the Board of Fire Commissioners. All transfers or expenditures from this account shall be approved by the Board of Fire Commissioners

Capital Replacement Fund: The Capital Replacement Fund shall be placed in the District’s account as identified by the Board of Fire Commissioners. All transfers or expenditures from this account shall be approved by the Board of Fire Commissioners. Capitalized purchases are to include assets over \$5000

Mitigation Fees Fund: The Mitigation Fees fund shall be the vehicle for receiving all mitigation fees. Mitigation Fees are to be used for new Capital Expenditures as approved by the Board of Fire Commissioners through annual budget



Assessed Property Value and Levies

	2020	2021	2022	2023	2024	2025
Assessed Value	3,214,016,780	3,395,961,075	3,961,611,332	4,952,972,841	4,503,308,472	4,993,990,834
Rate per \$1k	1.50	1.50	1.32	1.50	1.50	1.50
Total Allowable Levy	4,821,012	5,093,945	5,233,120	7,429,450	6,754,563	7,490,986.00
Excess Levy	-	964,901	964,949	964,890	965,000	-

4 Year Voter
Approved
Excess Levy
Begins

6 Year Voter
Approved Levy
Lid Lift
Begins

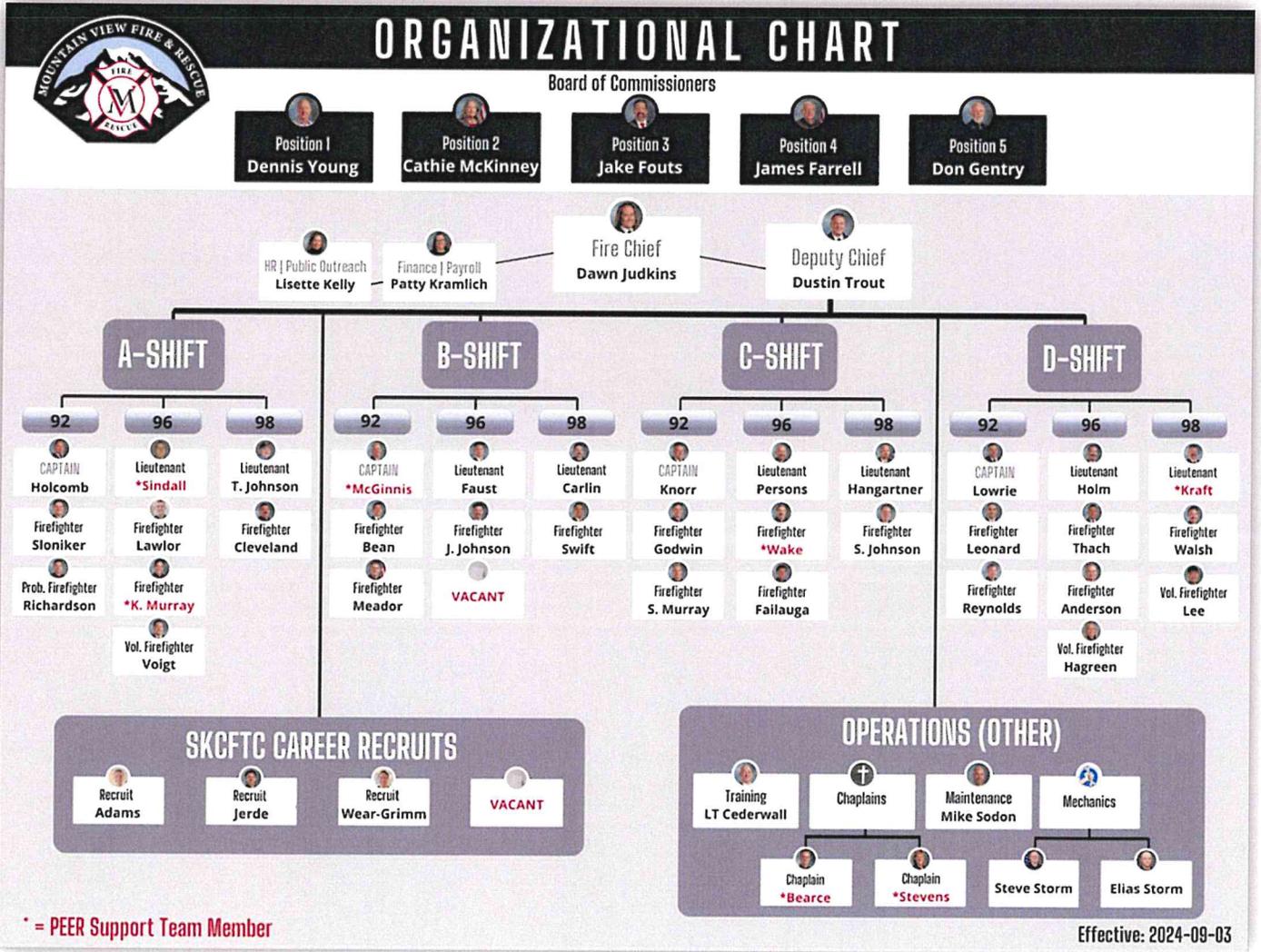




Budget Goals for 2025

- Retention and Recruitment
- Enhanced Staffing Model
- Reserve funding for future capital needs and unfunded liabilities







Budgeted Positions/Approved FTEs

The table below summarizes the full-time budgeted positions of the district per budgetary category.

Division	Position	2024	2025	+/-
Admin	Fire Chief	1	1	-
Admin	Deputy Fire Chief	1	1	-
Admin	Finance Manager	1	1	-
Admin	HR Specialist/Public Outreach Coordinator	1	1	-
Admin	Receptionist	0	1	1
Operations	Captains/Battalion Chiefs	4	4	-
Operations	Lieutenants	8	8	-
Operations	Firefighters	24	26	2
Training	Training Lieutenant	1	1	-
Support Services	Facilities Manager	1	1	-
Total FTE		42	45	3





Budgeted Revenues

Revenues	2023 Budget	2023 Actual	2024 Budget	2025 Proposed
Beginning Balances	\$ 734,959.49	\$ 674,482.63	\$ 500,000.00	\$ 4,800,000.00
Property Taxes	\$ 4,376,525.00	\$ 3,938,350.83	\$ 6,732,669.00	\$ 7,542,586.00
Intergovernmental Revenues	\$ 112,158.00	\$ 98,700.42	\$ 115,845.00	\$ 138,198.17
Goods and Services	\$ 1,611,485.33	\$ 2,040,716.88	\$ 2,693,073.50	\$ 2,563,917.78
Interest and Other Earnings	\$ 137,615.00	\$ 428,233.09	\$ 536,940.00	\$ 68,015.00
Non Revenues	\$ 60,000.00	\$ 80,387.21	\$ 30,000.00	\$ 10,000.00
Transfers In	\$ -	\$ 24,075.37	\$ -	\$ -
Interfund Transfers	\$ 3,501,937.00	\$ 3,455,866.00	\$ 4,139,461.00	\$ 76,990.00
	\$ 10,534,679.82	\$ 10,740,812.43	\$ 14,747,988.50	\$ 15,199,706.95



Total Revenue	\$ 14,747,988.50	\$ 15,199,706.95
Reserving for 2026(Jan-April)	\$ (3,097,471.00)	\$ (3,500,000.00)
Adjusted Revenue	\$ 11,650,517.50	\$ 11,699,706.95



Budgeted Expenditures

Expenditures	2023 Budget	2023 Actual	2024 Budget	2025 Proposed	Proposed Change
Legislative	\$ 54,351.00	\$ 39,386.29	\$ 41,000.00	\$ 45,700.00	11.46%
Admin Salaries and Benefits	\$ 1,051,275.50	\$ 1,016,172.55	\$ 1,188,257.42	\$ 1,302,254.96	9.59%
Business Operations	\$ 281,839.00	\$ 278,183.27	\$ 229,405.00	\$ 259,855.00	13.27%
Professional Services	\$ 519,775.57	\$ 449,027.18	\$ 540,664.00	\$ 610,537.00	12.92%
Suppression Expenses	\$ 347,950.00	\$ 317,321.69	\$ 195,000.00	\$ 240,500.00	23.33%
Career Salaries and Benefits	\$ 5,668,049.00	\$ 5,812,412.15	\$ 6,397,134.94	\$ 7,172,724.06	12.12%
Volunteer Expenses	\$ 25,540.00	\$ 23,446.84	\$ 21,760.00	\$ 12,550.00	-42.33%
EMS Operations	\$ 74,521.00	\$ 53,919.22	\$ 85,420.00	\$ 91,520.17	7.14%
Communications and Dispatch	\$ 167,000.00	\$ 173,548.11	\$ 217,500.00	\$ 252,000.00	15.86%
Incident Planning	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
Public Education	\$ 21,000.00	\$ 20,322.01	\$ 24,000.00	\$ 62,000.00	158.33%
Suppression Training	\$ 114,762.77	\$ 106,663.91	\$ 127,027.00	\$ 145,000.00	14.15%
Station Communications	\$ 28,050.00	\$ 23,353.56	\$ 33,150.00	\$ 31,815.76	-4.02%
Station Maintenance	\$ 84,750.00	\$ 70,682.43	\$ 93,018.14	\$ 136,200.00	46.42%
Utilities	\$ 99,875.00	\$ 88,048.82	\$ 106,595.00	\$ 118,150.00	10.84%
Vehicle Maintenance	\$ 2,000.00	\$ 1,130.29	\$ 149,000.00	\$ 152,000.00	2.01%
BD Expenses	\$ 32,420.00	\$ 34,238.75	\$ 1,400.00	\$ 26,400.00	1785.71%
Non Expenditures	\$ -	\$ (6,896.21)	\$ -	\$ -	0.00%
Debt Service	\$ 2,028.00	\$ 3,286.59	\$ 2,500.00	\$ 2,500.00	0.00%
Capital Expenditures	\$ 732,910.77	\$ 232,155.46	\$ 1,230,359.00	\$ 975,000.00	-20.75%
Interfund Transfers	\$ 1,160,000.00	\$ 1,179,135.00	\$ 462,500.00	\$ 62,000.00	-86.59%
	\$ 10,469,097.61	\$ 9,915,537.91	\$ 11,146,690.50	\$ 11,699,706.95	4.96%



Board of Commissioners

Position Summary	2024	2025	Variance
Board of Commissioners	5	5	-
District Secretary	1	Staff Position	-1

Expenditures	2024 Budget	2025 Proposed	Proposed Change
Commissioner Compensation	\$ 24,000.00	\$ 26,000.00	8.33%
Commissioner FICA/Medicare/SS/L&I	\$ 2,000.00	\$ 2,200.00	10.00%
Commissioner Supplies	\$ 2,000.00	\$ 2,000.00	0.00%
Commissioner Meals and Lodging	\$ 6,000.00	\$ 8,000.00	0.00%
Commissioner Registration	\$ 2,500.00	\$ 3,500.00	40.00%
Commissioner Dues and Subscriptions	\$ 4,500.00	\$ 4,000.00	-11.11%
	\$ 41,000.00	\$ 45,700.00	11.46%



- Position 1: [Dennis Young](#) (1/1/2024 - 12/31/2029)
- Position 2: [Cathie Valentine-McKinney](#) (1/1/2020-12/31/2025) Vice Chair
- Position 3: [Jake Fouts](#) (1/1/2022-12/31/2027)
- Position 4: [James Farrell](#) (1/1/2020-12/31/2025)
- Position 5: [Don Gentry](#) (1/1/2022-12/31/2027) Chair



Administration

Division	Position	2024	2025	+/-
Admin	Fire Chief	1	1	-
Admin	Deputy Fire Chief	1	1	-
Admin	Finance Manager	1	1	-
Admin	HR Specialist/Public Outreach Coordinator	1	1	-
Admin	Receptionist	0	1	1
Support Services	Facilities Manager	1	1	-
Total FTE		5	6	1

Expenditures	2024 Budget	2025 Proposed	Proposed Change
Admin Salaries	\$ 900,883.95	\$ 992,072.02	10.12%
Overtime	\$ 1,000.00	\$ 1,000.00	0.00%
Benefits	\$ 286,373.47	\$ 309,182.94	7.96%
Business Operations	\$ 117,370.00	\$ 139,855.00	19.16%
Insurance - Bldg and Equipment	\$ 112,035.00	\$ 120,000.00	7.11%
Legal Services	\$ 15,000.00	\$ 25,000.00	66.67%
Professional Services	\$ 50,000.00	\$ 100,000.00	100.00%
Vehicle Maintenance Contract	\$ 306,962.00	\$ 298,275.00	-2.83%
Grant Expenditures	\$ 5,500.00	\$ 6,000.00	9.09%
Ambulance Transport Consultant	\$ 50,000.00	\$ 51,200.00	2.40%
All other professional services	\$ 97,202.00	\$ 130,062.00	33.81%
Election Fees	\$ 16,000.00	\$ -	0.00%
	\$1,958,326.42	\$ 2,172,646.96	10.94%

Updates:

- All admin salaries combined in one line
- Includes Admin Assistant for 2025 and accounts for a potential retirement
- Increase to legal budget
- Increase in Professional Services for consultants
- Grant expenditure for O2X



Operations

Division	Position	2024	2025	+/-
Operations	Captains/Battalion Chiefs	4	4	-
Operations	Lieutenants	8	8	-
Operations	Firefighters	24	26	2
Training	Training Lieutenant	1	1	-
Total FTE		37	39	2

Expenditures	2024 Budget	2025 Proposed	Proposed Change
Suppression Supplies	\$ 195,000.00	\$ 240,500.00	23.33%
Suppression Salaries	\$ 4,147,476.42	\$ 4,692,855.40	13.15%
Suppression Overtime	\$ 725,000.00	\$ 725,000.00	0.00%
Suppression Benefits	\$ 1,524,658.52	\$ 1,754,868.66	15.10%
Volunteer Expenses	\$ 21,760.00	\$ 12,550.00	-
EMS Operations	\$ 85,420.00	\$ 91,520.17	7.14%
PSERN	\$ 54,000.00	\$ 54,000.00	
Radio Maintenance	\$ -	\$ 20,000.00	-
Communications and Dispatch	\$ 164,500.00	\$ 178,000.00	8.21%
Recruitment, Retention and Recognition	\$ -	\$ 20,000.00	-
CPR Classes	\$ -	\$ 3,000.00	-
Public Education	\$ 24,000.00	\$ 40,000.00	66.67%
Suppression Training	\$ 127,027.00	\$ 145,000.00	14.15%
Station Maintenance	\$ 92,518.15	\$ 136,200.00	47.21%
Utilities	\$ 139,745.00	\$ 149,965.76	7.31%
Vehicle and Equipment Maintenance	\$ 149,000.00	\$ 152,000.00	2.01%
Black Diamond Expenses for Reimbursement	\$ 1,900.00	\$ 26,400.00	1289.47%
	\$ 7,452,005.09	\$ 8,441,859.99	13.28%

Updates:

- Station 96 Compressor: bottles need replacing and additional maintenance required
- Salary increase is due to unfilled positions in 2024
- Volunteer Force: 3 firefighters and 3 chaplains
- PSERN airtime and radio warranty maintenance required
- Additional dedicated funds for recruitment, retention, and recognition
- Public CPR classes begin in 2025
- Vehicle parts estimate is increased for 2024 to account for aging engines and tenders



Capital Expenditures

Expenditures	2024 Budget	2025 Proposed	Proposed Change	Notes
Station 92	\$ 20,000.00	\$ 100,000.00	400.00%	Fence, Backflow, Lobby and Paint
Station 94	\$ -	\$ -	-	
Station 95	\$ 31,205.00	\$ 100,000.00	220.46%	Backflow, Lobby and Paint
Station 96	\$ 20,000.00	\$ 60,000.00	200.00%	Paint and Lobby
Station 97	\$ -	\$ 10,000.00	-	Furnace Replacement
Computer Hardware	\$ 50,000.00	\$ 60,000.00	20.00%	Network Upgrades
Ballistic Vests - Safety	\$ -	\$ 25,000.00	-	
Capital MV Equipment - SCBA	\$ 466,973.00	\$ 10,000.00	-	Station 96 Compressor Bottles
Capital BD Equipment - SCBA	\$ 158,073.00	\$ -	-	Purchased in 2024
Capital Vehicles - Minor	\$ 65,000.00	\$ 150,000.00	-	BC and Mechanics Truck
Capital Vehicles - Major	\$ 385,000.00	\$ 450,000.00	-	Aid Car - added licensing/outfitting
Capital Machinery - Mower	\$ -	\$ 10,000.00		
LNI FIIRE Grant Equipment	\$ 34,108.00	\$ -	-	
	\$1,230,359.00	\$ 975,000.00	-20.75%	



Preliminary Worksheet 11.07.2024

TAXING DISTRICT **Mountain View Fire District #44** 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	2023	7,429,459	x	1.03626	= 7,698,851
		<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).					
	20,142,362	*	1.50000	÷	1,000 = 30,214
	<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	*	1.50000	÷	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).					
	42,460,759	-	42,460,759	=	0
	<small>Current Year's A.V.</small>		<small>Previous Year's A.V.</small>		
	0	*	1.50000	÷	1,000 = 0
	<small>Remainder from Line D</small>		<small>Last Year's Levy Rate</small>		
E. 1 st Year Lid Lift & Limit Factor > 1%					
F. Regular property tax limit:				A+B+C+D+E	= 7,729,065
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.					
	7,729,065	÷	4,993,990,834	*	1,000 = 1.54767
	<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	*	1.54767	÷	1,000 = 0
	<small>Annexed Area's A.V.</small>		<small>Annexation Rate</small>		
I. Regular property tax limit including annexation				F+H	= 7,729,065
J. Statutory maximum calculation					
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.					
	1.50000	-		+	0.00000 = 1.50000
<small>District base levy rate</small>		<small>Fire or RFA Rate</small>		<small>Library Rate</small>	<small>Firefighter Pension Fund</small>
	4,993,990,834	*	1.50000	÷	1,000 = 7,490,986
<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)					= 7,490,986
L. New highest lawful levy since 1985 (Lesser of I minus C and J, unless A (before limit factor increase) is greater, then A					7,490,986
M. Lesser of J and K					7,490,986
N. Refunds					26,503
O. Total: M+N (unless stat max)					7,490,986
P. Levy Corrections Year of Error: _____ Did the district cause the error?					
1. Minus amount over levied (if applicable)					0
2. Plus amount under levied (if applicable)					0
Q. Total Allowable Levy					7,490,986
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)					4,993,990,834
S. Tax Base for Excess, Voted Bond Levies and Sr Exempt Lid Lifts					
2. Excess AV					4,915,137,419
3. Plus Timber Assessed Value (TAV)					176,051
4. Tax base for excess and voted bond levies (2+3)					4,915,313,470
T. Increase Information					
1. Levy rate based on allowable levy					1.50000
2. Last year's ACTUAL regular levy					6,732,263
3. Dollar Increase over last year other than New Construction (-) Annexation					758,723
4. Percent Increase over last year other than New Construction (-) Annexation					11.26995%



Appendix A: Resolution 24-583 Property Tax Levy 2025 and 24-584

RESOLUTION 24-583
Property Tax Levy Certification



RESOLUTION NO 24-583

PROPERTY TAX LEVY 2025

BE IT RESOLVED, by the Board of Commissioners of Mountain View Fire and Rescue District No. 44 as follows:

1. The preliminary 2025 operating budget, in the amount of \$11,700,266 is hereby adopted.
2. That the County Assessor has notified the Commissioners of Mountain View Fire and Rescue District No. 44 that the preliminary assessed valuation of real properties lying within the boundaries of said District for the assessment year 2024 and tax collection year 2025 is \$ 4,994,567,715.
3. On August 2, 2022, the voters of Mountain View Fire & Rescue authorized a levy rate of \$1.50 per \$1,000 of assessed value for the 2022 levy and authorizes adjustments by the greater of 1% or the CPI-W for Seattle-Tacoma-Bellevue as reported in June of the levy year for each of the five succeeding years.
4. That the Honorable County Council of King County, Washington, be and is hereby requested to make a levy for 2025 for said Mountain View Fire and Rescue District No. 44 in the amount of \$ 8,135,914 which includes the District's regular levy of \$7,511,936 new construction of \$30,219 plus the bond levy identified in Section 4.(c) below \$ 593,759 all in order to discharge the expected expenses and obligations of the fire district and in its best interest.
3. That pursuant to RCW 84.52.125 it is the intent of the fire district commissioners to protect the district's tax levy from pro-rationing under RCW 84.52.010(2), by imposing up to a total of twenty-five cents (\$0.25) per thousand dollars of assessed valuation of the tax levies authorized under RCW 52.16.140 and RCW 52.16.160, or either of them, outside of the five dollars and ninety cents per thousand dollars of valuation limitation established under RCW 84.52.043(2), if those taxes would otherwise be prorated under RCW 84.52.010(2)(e).
4. That the 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 2 into the following accounts:
 - (a) \$ 7,542,155 into District's Expense Fund, Account # **10-044-0010**; and



RESOLUTION 24-583
Property Tax Levy Certification

(b) The following amounts to be levied without limitation as to rate or amount, and sufficient to pay the principal and interest on outstanding bonds as the same shall become due. Each levy is applicable to the taxable property within the District as of the date of the bond sale.

(c) \$593,759 into the District's General Obligation Fund, Account # **10-044-8510** be used for the sole purpose of paying the interest on and principal of said District's General Obligation Bonds sold in 2008 and 2009, including a portion of the 2008 Bonds re-funded in 2014 heretofore authorized and now outstanding.

5. That certified copies of this resolution, together with exhibits, be delivered by email to:

Clerk's Office
Metropolitan King County Council
Telephone: 206-477-1020
Clerk.council@kingcounty.gov

Linda Wilder
Accounting Division
King County Department of Assessments
Telephone: 206-263-2330
levyadmin@kingcounty.gov

ADOPTED at a regular meeting of the Board of Commissioners of Mountain View Fire & Rescue held on this 19th day of November 2024.

Dennis Young (Position #1)

Cathie Valentine-McKinney (Position #2)

Jacob Fouts (Position #3)

James Farrell, Chair (Position #4)

Don Gentry (Position #5)

Lisette Kelly, District Secretary
Board of Commissioners
Mountain View Fire and Rescue District No. 44



RESOLUTION 24-584
Property Tax Increase Resolution



RESOLUTION NO 24-584

PROPERTY TAX INCREASE RESOLUTION

WHEREAS, the Board of Commissioners of Mountain View Fire & Rescue has properly given notice of the public hearing held on November 19, 2024 to consider the department's current expense budget for the 2025 calendar year, pursuant to RCW 84.55.120; and

WHEREAS, the Board of Commissioners after hearing and after duly considering all relevant evidence and testimony presented, determined that the Fire District requires an increase in property tax revenue from the previous year, in addition to that resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property and the banked capacity the District is legally authorized to collect, in order to discharge the expected expenses and obligations of the district and in its best interest; now, therefore,

RESOLVED, by the Board of Commissioners of Mountain View Fire & Rescue that an increase in the regular property tax levy is hereby authorized to be collected in the 2025 tax year. Due to banked capacity and statutory levy limit of \$1.50, the dollar amount of the increase over the actual regular levy amount from the previous year shall be \$779,672 which is a percentage increase of (11.58%) from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, and any increase in the value of state assessed property, any annexations that have occurred and refunds made

ADOPTED at a regular meeting of the Board of Commissioners of Mountain View Fire & Rescue held on this 19th day of November 2024.



RESOLUTION 24-584
Property Tax Increase Resolution

Dennis Young (Position #1)

Cathie Valentine-McKinney (Position #2)

Jacob Fouts (Position #3)

James Farrell, Chair (Position #4)

Don Gentry (Position #5)

Lisette Kelly, District Secretary

Board of Commissioners
Mountain View Fire and Rescue (District No. 44)