RESOLUTION 2023-10 2024 Budget

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE RIVERSIDE FIRE AUTHORITY ADOPTING THE 2024 BUDGET

WHEREAS, RCW 84.52.020 requires taxing districts to certify to the county legislative authority, for the purpose of levying district taxes, budgets or estimates of the amounts to be raised by taxation on the assessed valuation of the property in the taxing district, and through the district secretary, to make and file such certified budget or estimates with the clerk of the county legislative authority on or before the thirtieth day of November.

BE IT RESOLVED AS FOLLOWS:

- 1. That the Lewis County Assessor has notified the Commissioners of the Riverside Fire Authority, estimated population of 24,000 that the assessed valuation of real property lying within the boundaries of said District for the upcoming calendar year of 2024 is \$3,995,523,987.00 General Fund and \$4,093,249,609.00 EMS Fund.
- 2. Pursuant to notice, the Commissioners held a public hearing on revenue sources and expenditures for the district's current expense budget for 2024 on November 21, 2023. At such hearing, the Board of Commissioners considered possible increases in property tax revenues. As a part of the budget process, the Board adopted Resolutions 2023-11, 2023-12 authorizing increases in property tax revenue, in terms of dollars and percentage increases, both for the EMS Levy and the General Fire Levy.
- 3. The aforementioned certified budget documents and resolutions attached hereto and made a part of this Resolution, and are hereby adopted as the budget of Riverside Fire Authority for the calendar year 2024.
- 4. That the Honorable Assessor of Lewis County, Washington, is hereby requested to make levies for year 2024 for said Riverside Fire Authority of \$5,644,426.00 General Levy and \$1,835,515.00 for EMS Levy.
- 5. That the Honorable Treasurer of Lewis County, Washington, is hereby authorized and directed to deposit and sequester the monies received from the collection of the tax levies specified in Section 4, as follows:
 - C. \$5,644,426.00 into the General Fund
 - D. \$1,835,515.00 into the EMS Fund
- 6. That one copy of this Resolution with attachments be delivered to the Lewis County Board of County Commissioners Office who will submit a copy to the Lewis County Assessors Office.

- 7. Pursuant to RCW 84.52.125, as amended by chapter 196 of the Laws of 2017, it is the intent of the fire district/regional fire authority, acting by and through its board of commissioners, to protect the district's/regional fire authority's tax levy from prorationing 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 [RCW 52.26.140 for RFA's], 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).
- 8. Pursuant to RCW 84.55.092, it is the further intent of the fire authority commissioners to protect the fire authority's future levy capacity. Therefore, in any year in which the authority reduces the regular tax levy below the amount of levy to which the authority is entitled by law, consistent with existing voter authorizations and the limitations of the state constitution and statutes, it is the authority's intent to fully preserve future levy capacity as the aforesaid statute allows. The county assessor is therefore requested to set the regular property tax levy at the amount which would be allowed under RCW 84.55, as if the regular property tax for the district for taxes due in prior years (beginning with 1986) had been set for the full or maximum amount authorized under the law.

Adopted at a meeting of the Board of Fire Commissioners, Riverside Fire Authority this 21st day of November 2023.

Board Chair

Attest:

Board Secretary

Date Approved/Signed

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Commissioner

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