



Respond Efficiently • Execute Flawlessly • BE NICE!

ADOPTED BUDGET

FY 2024

The budget was adopted by the Board of Fire Commissioners at their regular meeting on November 7, 2023; after a public hearing, which took place October 17, 2023.

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TO OUR COMMUNITY

Description of the District

West Pierce Fire & Rescue (WPFR) was created March 1, 2011 with the merger of the Lakewood (Fire District No. 2) and University Place Fire (Fire District No. 3) Departments. The District provides full service to the cities of Lakewood and University Place and contracted services to the Town of Steilacoom. Legally known as Pierce County Fire District No. 3, it was established in 1944. The District utilizes the name West Pierce Fire & Rescue. The District operates under Revised Code of Washington (RCW) title 52 and is a municipal corporation as defined by law in the State of Washington pursuant to RCW 41.24.010, operating as a junior taxing district.

The District is 31 square miles and serves a population just over 100,000. (See District map, page 3) WPFR is governed by a board of five Fire Commissioners, elected officials who serve six-year terms. (See page 4) The Board appoints a Fire Chief to oversee day-to-day operations.

WPFR cares for the community by providing numerous services including fire suppression, emergency medical services (EMS) and transport, technical rescue, hazardous materials response, marine operations, fire prevention, inspections and code enforcement, as well as fire and life safety education.

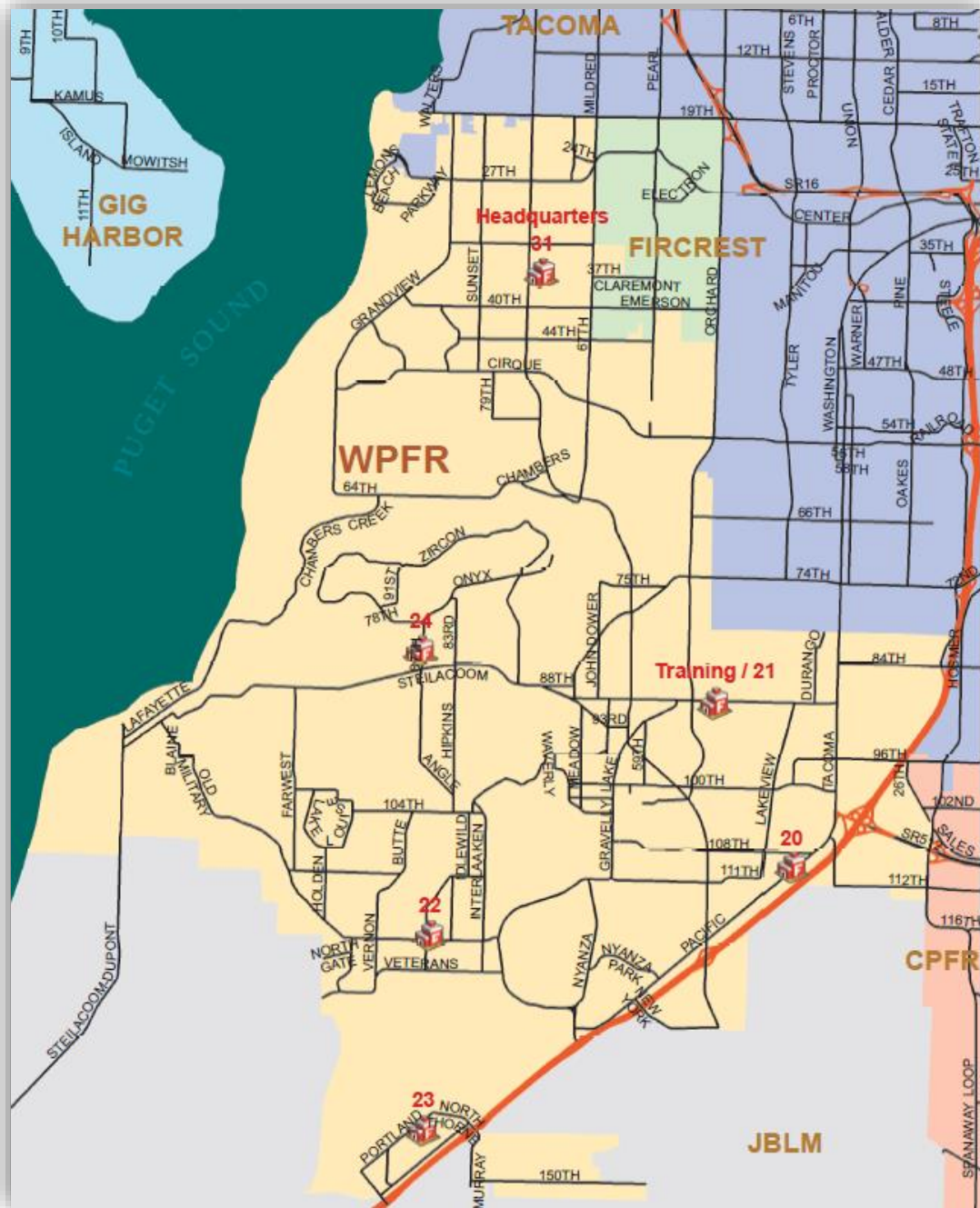
There are currently six fire stations, staffed 24 hours per day located strategically throughout its borders. The District has evaluated the need for the addition of a seventh station and is working toward facilitating the development of the project. WPFR's Standards of Cover study assists with predicting future growth, assessing community risk, and evaluating service delivery models. In 2022, the District responded to 17,721 incidents.

Several major institutions lie within the borders of WPFR and the District maintains contracts for service with the following agencies; DSHS (Western State Hospital), Clover Park Technical College, Pierce College, Pierce County (Chambers Creek Properties, Lakewood Community Center and Steilacoom Ferry Landing), Pierce Transit, Lakewood Water District, Clover Park School District and University Place School District. The school districts are comprised of four high schools, two intermediate schools, five middle/junior high schools, 15 primary/elementary schools and five private schools. The District also contracts with the Veteran's Administration for their facility at American Lake, which lies outside the borders of the District, to provide fire suppression services.

WPFR is designated a Class 3 fire department through the Washington Survey and Rating Bureau (WSRB). In 2019 the District underwent a re-rate evaluation by the WSRB; the District maintained its Class 3 rating; moving closer to a Class 2. The Town of Steilacoom is also a Class 3, attributable to the service they receive from WPFR. WPFR will undergo a new rating process in 2024.

TO OUR COMMUNITY

District Map



TO OUR COMMUNITY

Board of Fire Commissioners

POSITIONS, TERMS, AND BIOS

Position 1 **Bart Dalton** **2020 - 2025 (*Board Chair*)**



Commissioner Dalton was born in Shelbyville, Indiana. He married his High School sweetheart, Barb, in 1970. He attended Miami University of Ohio for his BA and Southern Illinois University for his MBA. He spent more than five years in the Air Force as a radar controller and achieved the rank of Captain. After the Air Force, he started a career in the Financial Advising arena. He has been in that field since 1979 and has been working for Edward Jones & Company since 1990.

Commissioner Dalton and Barb have two grown children. Their son lives and works in the United Kingdom and has two children. Their daughter lives in DuPont, teaches at Clover Park High School, and coaches women's soccer at Pacific Lutheran University. She also has two children.

Commissioner Dalton has over 35 years of community service in the Lakewood/University Place community. He has served on various boards and committees including foundations, schools, chambers and clubs. He is a past president of the Kiwanis Club of Clover Park and still serves on its Board of Directors. Commissioner Dalton started his service with the local fire community when he helped with the strategic planning effort in 2000. Since then he has been on its Civil Service board and has co-chaired levy and bond committees.

TO OUR COMMUNITY

Position 2 John Clancy 2022 – 2027 (*Vice Chair*)



Commissioner Clancy attended the University of Puget Sound where he earned a Bachelor of Arts in Communications in 1985. He has represented the citizens of the District since 2004 as a Fire Commissioner, having served as Chair and Vice-Chair during that time. Commissioner Clancy has lived in Lakewood since 1969 and has three sons. He has had the opportunity to serve the community in many ways, including being a committee member of Clover Park Citizen's Committee for Schools and a volunteer for Paint Tacoma-Pierce County Beautiful.

Position 3 Dan Rankin 2018 - 2023



Commissioner Rankin has been with the District for more than 35 years. The first fifteen years as a volunteer firefighter. He is retired from Department of Defense, having worked for U.S. Navy as a Federal Civil Service Worker for 37 years. Commissioner Rankin retired from United States Air Force with over 20 years of service. He is married to wife Myrt and has two children. Commissioner Rankin will be retiring at the end of 2023 after an outstanding career serving his community. Thank you Commissioner Rankin!

Position 3 has two candidates on the November ballot running to fill this position.

TO OUR COMMUNITY

Position 4 Dave Durr 2022 – 2027



Commissioner Durr and his family moved to Lakewood from Montana in 1967. He attended Dower Elementary, Lochburn Junior High, and Clover Park High School. Cramming four years of college into seven following graduation in 1978, he ultimately graduated from PLU with a BA in Education. While in college he had 11 different part-time jobs, one of which was working for a fellow student painting contractor. This job eventually turned into a venture of his own as a painter (working out of the trunk of his car). Commissioner Durr taught middle school special education for two years following college, but returned to contracting full-time in 1987, which is his work currently.

Commissioner Durr has been blessed with three sons, Connor, Noah, and Parker. Connor is married and is a Youth Pastor in Portland. Noah is a firefighter with Portland Fire, and Parker was a finance major at Whitworth University in Spokane, having graduated recently.

Daily life is consumed with work, some leadership involvement with his church in Olympia, and enjoying the rich relationships that many years in this community have nurtured. Commissioner Durr is honored to be filling this commissioner post and happy to part of the team.

TO OUR COMMUNITY

Position 5 John Sheeran 2020 - 2025



Commissioner Sheeran graduated from Bellevue High in 1982, and Whitman College in 1986. After trying to sell futons for a few years, he went into commercial real estate for four years before going to law school in Tacoma. He started at UPS School of Law, and then the school sold to Seattle University, so he graduated from SU School of Law in 1996. That same year he became a deputy prosecuting attorney here in Pierce County. He recently became a defense attorney. Commissioner Sheeran has lived in Pierce County for over 25 years, the last number of which have been in University Place.

In the Pierce County Prosecutor's Office he prosecuted DUIs, domestic violence, sexual assault, meth labs, and murder cases; he also argued cases before the Court of Appeals and the State Supreme Court. Now as a defense attorney, he specializes in protecting the rights of the accused.

Oversight – Financial & Accountability

BOARD OF FIRE COMMISSIONERS

DUTIES AND RESPONSIBILITIES: The Board of Fire Commissioners is responsible for properly managing the affairs and conducting the official business of the District, as prescribed by law. The following are excerpts from Board Policy 1000.

- **FINANCIAL DUTIES AND RESPONSIBILITIES:**
 - Insofar as practicable, purchases and public works by the District shall be based on competitive bids. A formal sealed bid procedure shall be used as standard procedure for purchases and contracts for purchases executed by the Board, in accordance with applicable RCW's.
 - The Board may establish an expense fund, reserve fund, local improvement district fund, general obligation bond fund, and such other funds as may be required, in the County Treasurer's office. The reserve fund, or any part of it, may be transferred by County Treasurer to other funds of the District at any time by order of the Board.
 - The Board may include in its annual budget items of possible outlay to be provided for and held in reserve for any District purpose.
 - Dispersal of funds shall occur by issuing checks. Such checks shall be approved by a majority of the Board and by the District Secretary.
 - The Board shall have authority to contract indebtedness and to refund same for any general District purpose, including the acquisition of firefighting facilities by the issuance and sale of general obligation bonds and/or limited obligation bonds.
 - The Board may not incur expenses or other financial obligations payable in any year in excess of the aggregate amount of taxes levied for that year, revenues derived from all other sources, and the cash balances on hand in the expense and reserve funds of the District on the first day of that year, except as authorized by the issuance and sale of general obligation bonds, the creation of local improvement districts, and the issuance of local improvement bonds and warrants of the District.
 - The District may accept and receive any money or property donated, devised, or bequeathed to the District, and may carry out the terms of the donation, devise, or bequest, if within the powers granted by law to fire protection districts. In the absence of such terms, the District may expend or use the money or property for District purposes as determined by the Board.
 - The Board may, by resolution, for fire protection purposes authorized by law, fix and impose a service charge upon personal property and improvements to real property, which are located within the fire protection district on the date specified and which have or will receive the benefit of fire protection provided by the District, to be paid by the owners of such properties, in accordance with RCW 52.18.010 through 52.18.900.

TO OUR COMMUNITY

COMMISSIONER GUIDING PRINCIPLES: Commissioners of WPFR are elected to represent the citizens of the District, not any interest group, and shall:

- Act as a Board, not as individuals
- Encourage open discussions and a diversity of opinions
- Respect each member's ideas
- Listen with an open mind
- Not condone or tolerate harassment of any kind
- Support the actions of the Board
- Act in a courteous manner towards each other, our staff, and our citizens

ADDITIONAL REQUIREMENTS: Commissioners of WPFR are required to file an annual F-1 (Financial Statement) with the Public Disclosure Commission (PDC). They must also complete mandatory training relative to Open Public Meetings Act (OPMA) and Public Records Act (PRA). This training must be completed within 90-days of taking office and subsequently every four years.

TO OUR COMMUNITY

Leadership

EXECUTIVE STAFF

Fire Chief – Jim Sharp

Deputy Chiefs

Michael Boltz – Operations (Suppression, Training, and EMS)

Hallie McCurdy – Support Services (Communications/Planning, Information Technology, Community Risk Reduction, Logistics, Fleet, and Emergency Management)

Assistant Chiefs

Scott Adams – Communications, Logistics, and Fleet

Michael Dobbs – Planning, Community Risk Reduction, and Information Technology

Ernst Hebeisen - Suppression

Scott Kelly – Training and EMS

Ryan McGrady – Pierce County Fire Training Consortium (PCFTC)

Director of Administrative Services & Finance – Koree Wick

STRATEGIC PLAN

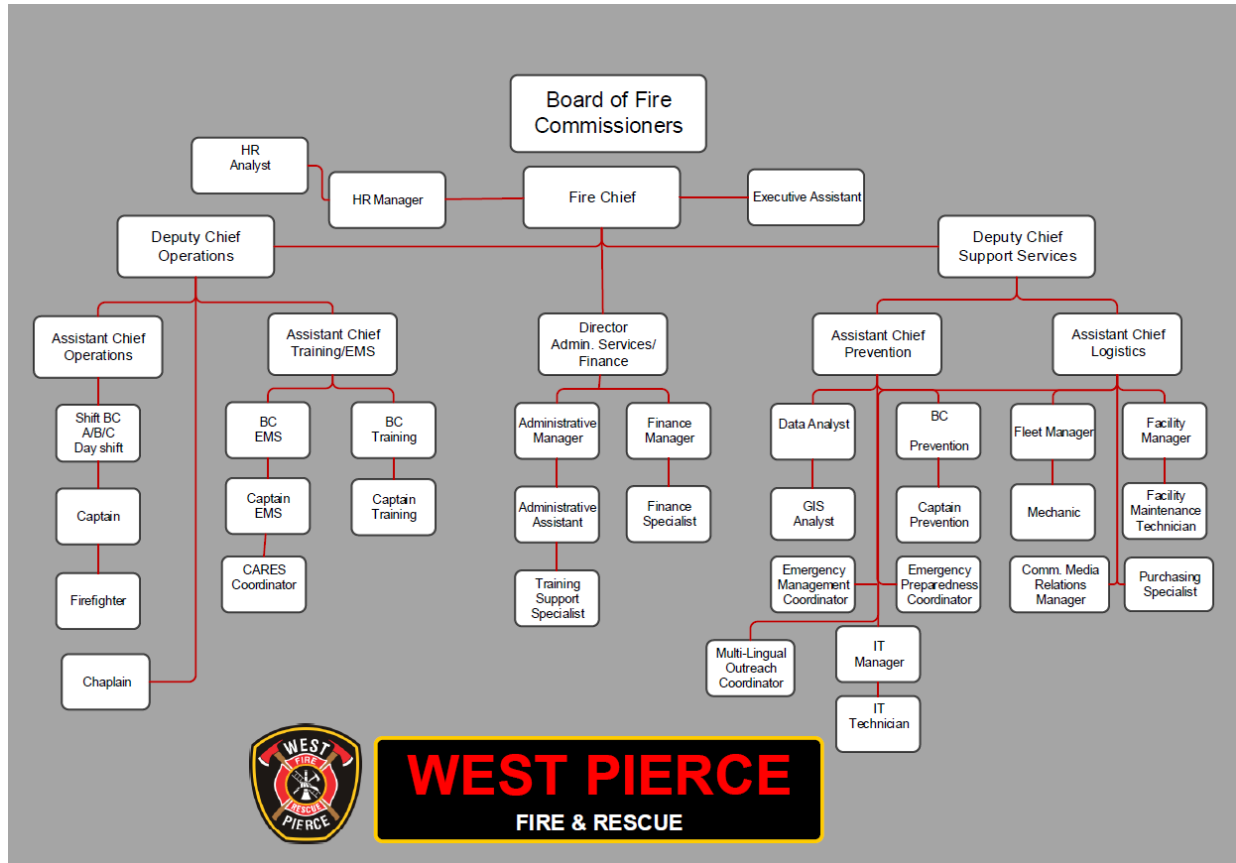
- **MISSION STATEMENT:** West Pierce Fire & Rescue is a community partner dedicated to saving lives, improving health and safety, and protecting property.
- **VISION STATEMENT:** To be a progressive community and industry leader that readily adapts to the needs of current and future generations.
- **MOTTO:** Respond Efficiently • Execute Flawlessly • BE NICE!
- **CORE VALUES:**
 - **BALANCE** – Pursue happiness alongside work; enjoy laughter, fun and faith; love your family, friends and community.
 - **COMPASSION** – Exercise patience, empathy and mindfulness when interacting with others; be considerate and kind to others in any situation.
 - **INTEGRITY** – Be courageous to do the right thing in the right way; be honest, trustworthy, and loyal to the community and the organization.

TO OUR COMMUNITY

- **RESPECT** – Engage in thoughtful actions, inclusiveness, acceptance and transparency; practice humility; honor everyone you encounter.
 - **COMMUNITY** – Be engaged, transparent, authentic, and committed to the community; appreciate the community and return its generosity; help the community build resilience.
 - **LEADERSHIP AT ALL LEVELS** – Be self-confident, professional and fair; be a proactive and courageous leader who demonstrates vision, innovation and lifelong learning.
 - **EQUITY** – Seek to understand the perspective of an individual with an open mind; make fair, ethical decisions by firmly avoiding prejudice; embrace inclusivity and diversity.
 - **SERVICE** – Remain mission-focused; be reliable by being prepared, adaptable, and efficient; engage in teamwork and be accountable while service; take pride in your service.
-
- **PARTNERS IN SERVICE:** West Pierce Fire & Rescue, its labor organizations, and all of its employees are committed to building and maintaining a partnership that enhances and nurtures our collective strength and resilience. This commitment allows us to perform as 'Partners in Service', striving to provide the highest level of service and professionalism to the citizens we collectively serve, while supporting the needs of our employees and their families.

TO OUR COMMUNITY

Organization Chart



Employee Counts *(Budgeted in 2024)*

Executive Staff – 9 *(will return to 8)*

Community Risk Reduction – 9

Logistics – 5

Fleet – 5

Administrative Services/Finance – 10

Communications & Planning – 2

Executive Staff Support – 4

Chaplains – 2 *(Part-time)*

Operations – 164

Training/EMS – 7

IT – 4

Emergency Management – 3

TO OUR COMMUNITY

Divisions of WPFR

SUPPRESSION

The Suppression Division encompasses all emergency response programs. Daily staffing includes: two Battalion Chiefs who supervise six engine companies, one ladder company, five full-time medic units, and two part-time squads. In addition to emergency response, Suppression also administers the following programs: A Technical Rescue Program with which the District belongs to a regional response team (Pierce County Special Operations Response Team, PCSORT) consisting of Central Pierce Fire & Rescue (CPFR), Gig Harbor Fire & Medic One (GHFMO) and East Pierce Fire & Rescue (EPFR). A Water Rescue program consisting of Rescue Swimmers and Divers. A Marine Operations program that includes three marine crafts; one on American Lake, one moored at Narrows Marina and one trailered. A Hazardous Materials Program with which the District belongs to a regional response team (Pierce County Hazardous Incident Team or PCHIT) consisting of CPFR, GHFMO, Graham Fire & Rescue, and EPFR. All firefighters are either Emergency Medical Technicians (EMT's) or Paramedics. Some firefighters have additional specialty skills; Technical Rescue Technicians, Rescue Swimmers, Rescue Divers, Marine Pilots, and Hazardous Materials Technicians. In 2022, the District responded to 17,721 incidents, 80% of which were EMS related.

EMERGENCY MEDICAL SERVICES (EMS)

The EMS Division supports 57 Paramedics and 118 EMTs by providing continuing medical education in a variety of ways. These include classroom and hands-on training, the use of online programs and focused EMS conferences. These modalities provide ongoing medical education in order to deliver high caliber service and maintain EMS certifications. In addition, monthly training occurs with WPFR's Physician Advisor for medical lectures and review of EMS incidents. In 2023, over, 9,000 hours of EMS-related training were completed by WPFR operations personnel.

TRAINING

In 2023, The Training Division partnered with surrounding Pierce County Fire Departments to form the Pierce County Fire Training Consortium (PCFTC). They are currently responsible for teaching, scheduling, tracking and coordinating the delivery of fire training for West Pierce, East Pierce, Central Pierce and Graham Fire. This training includes, but is not limited to, Recruit Academy's, firefighting fundamentals, safety, emergency vehicle operations, fire officer and command functions, specialized rescue operations, hazardous materials responses, dive and marine operations, as well as customer service and leadership development. The PCFTC develops these classes and facilitates the regional training with our consortium partners. In 2023, a total of 43,937 hours of training were completed by WPFR operations personnel.

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COMMUNITY RISK REDUCTION

Community Risk Reduction (Prevention) provides public education and fire prevention programs in the Cities of Lakewood, University Place, and Town of Steilacoom. Public education programs include; preschool, elementary school, Fire Prevention Week, car seat inspections, water safety, sport helmet fitting, Safe Sitter, smoke and carbon monoxide alarm installations, home safety evaluations, and station tours. Fire code enforcement activities are provided in the City of Lakewood, including; fire and life safety inspections, fire code enforcement, fire investigations, building and pre-application meetings and plan review for commercial buildings and fire and life safety systems. The Division also supports and coordinates numerous community events, including Read Across America, Disaster Preparedness Day, Duck Daze Open House, SummerFEST, National Night Out, Ready to Learn Fair, and Fall Safety Day. In 2022, more than 737 smoke and carbon monoxide alarms were installed. A total of 1,833 inspections were conducted including 771 fire & life safety inspections; 378 plans reviewed, and 1,365 confidence tests performed.

LEGISLATIVE

Your elected Board of five Fire Commissioners governs the organization. They meet twice monthly, on the first and third Tuesdays, to conduct business. Meetings begin at 5:30 p.m. and are held at District Headquarters located at 3631 Drexler Drive West in University Place.

INFORMATION TECHNOLOGY (IT)

IT is responsible for enterprise technologies providing a host of services; administrative information, communication, cellular and broadband, wireless access, computer aided dispatch (CAD) connection, helpdesk, and a wide range of general technology support and integration. The general technology services include, but are not limited to, internal and external network connections for seven WPFR buildings and eight external user agencies within Pierce County, 9-1-1 communication access for mobile data terminals of West Pierce and several Pierce County fire agencies, secure user authentication for information system access, distributed file access for both shared and private documents, email, accounting, fire records, electronic patient care records, video security, Voice Over IP (VOIP) telephone system, mobile devices, and a wide variety of software. The Division is also responsible for all technology-related hardware and peripheral equipment, ranging from network connected mass storage arrays to desktop computers. The District recently requested an assessment of its systems and network from outside consultants and received a stellar report.

COMMUNICATIONS & PLANNING

This section is responsible for internal, external and emergency communications along with planning and data analysis. There are three employees who each perform a distinct function. The Community & Media Relations Manager (CMRM) is responsible for the communications and marketing of the District, including incident response information, public relations and internal communication; methods utilized include but are not limited to press releases, website updates, social media posts, as well as print publications and video production.

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The data analyst is responsible for gathering department data to provide reports and visualizations to support operational and strategic decisions. The GIS analyst supports divisional needs by completing various mapping projects and needs for the District.

ADMINISTRATIVE SERVICES AND FINANCE

This division operates the daily business side of the organization with responsibilities including, but not limited to, finance (payroll, accounts payable, accounts receivable, budgeting, investments, grant management and writing); human resources, risk management, benefits coordination, records retention, public records requests, contracts management, as well as staff and program support to all divisions of WPFR.

LOGISTICS

The District has 10 facilities, including six stations, a fleet/facilities maintenance shop, two boathouses, and a training tower; totaling approximately 105,000 square feet of buildings and 11.97 acres of combined exterior space, the assessed value of which is currently \$21.5 million. Those within this Division are responsible for all repair and maintenance of these facilities and the systems within them. Additionally procurement and distribution of supplies is accomplished by Logistics.

FLEET

Fleet personnel are responsible for all 106 WPFR apparatus and vehicles, three vessels, and assorted trailers; 13 of which are electric vehicles. Additionally, the District contracts to provide regular checks and routine maintenance on over 40 additional pieces of fire service equipment. Fleet personnel also conduct maintenance and repair services for six facility generators, three “breathing air” compressors and all of the District’s small power tools.

EMERGENCY MANAGEMENT

Emergency Management protects communities by coordinating and integrating all activities necessary to build, sustain, and improve the capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other human-made disasters. It is a valuable part of the West Pierce Emergency Management Coalition with the cities of Lakewood, University Place, and Town of Steilacoom. The Emergency Management Coordinators prepare WPFR mitigation and continuity plans, create Incident Action Plans for large events, train WPFR and city/town staff for coordinated response and recovery actions during a major emergency or disaster.

Our Emergency Preparedness Coordinator works to inform the community on how they can be better prepared to take care of themselves and their neighbors primarily by utilizing the Community Emergency Response Team (CERT) training, educating community members about preparedness for primary hazards that may impact the area and trains them in basic disaster response skills. In 2022, WPFR CERT volunteers accumulated 1246 volunteer hours.

TO OUR COMMUNITY

Additionally, the emergency management team participates in many local community events to provide information about disaster preparedness and CERT training to those attending. When disaster strikes, the emergency management division works with local partners to assist in resource acquisition and allocation. They also help to coordinate the community response.

TO OUR COMMUNITY

Frequently Asked Questions

IS THE FIRE DISTRICT AUDITED?

Yes, the District undergoes an annual audit by the Washington State Auditor's Office. This audit, includes accountability and financial statement components. In addition, the District also receives a Single Year Audit for federal grants in years where spending is in excess of \$750,000 in federal funds in a calendar year.

All audit reports are available at www.sao.wa.gov.

WHAT IS ASSESSED VALUE (AV) AND HOW IS IT DETERMINED?

Procedure

According to the state law [RCW 84.40.030](#), assessors are required to value all taxable property at 100% of its true and fair market value, taking into consideration the highest and best use of the property.

Revaluation of real property is performed on an annual basis in Pierce County using current market value trends. All property is physically inspected at least once every six years ([RCW 84.40.030](#) and [84.41.041](#)). Revaluation is an additional aspect to the continuous appraisal of new construction, remodeling and other characteristic changes.

Real Property Assessment

Pierce County appraisers take into consideration a wide range of factors to ensure accuracy and equity when estimating the assessed value of all types of property. Each of the three approaches to value has a distinctive method to measure and understand the motives of the buyers, sellers, investors, developers and financiers in the current marketplace. An appraiser determines value for residential properties by using either the cost or the market approach. The income approach is used primarily for commercial properties.

WHAT IS THE MAKE UP OF THE DISTRICT AS FAR AS PROPERTY USE?

The District is comprised of approximately 25.7% commercial, 4.3% industrial and the remaining was residential.

WHAT TYPES OF PROPERTY TAX LEVIES DOES THE DISTRICT USE?

There are three property tax levies that provide the District with its revenue, as defined in RCW 84.52 and 52.16:

1. **Regular Levy** – Statutory limit \$1.50 per \$1,000 of AV. Voters approved a 6-year lid-lift in August of 2019; 2024 is the fifth year of the six-year lift.
2. **EMS Levy** – Statutory limit \$0.50 per \$1,000 of AV. Voters approved a six-year lid-lift in August of 2019; 2024 is the fifth year of the six year lift.

TO OUR COMMUNITY

3. ***Maintenance & Operations (M&O) Levy*** (*Often referred to as special levy*) – Voter approved; requires a super majority to pass; 60% approval and validation against the previous general election. In August 2023, the voters approved a replacement of the expiring four-year levy cycle, which will run 2024-2027.

ARE THERE ANY PROPERTY TAX EXEMPTIONS AVAILABLE?

Taxpayers who are, on December 31 of the year before the taxes are due, at least 61 years of age or older, OR retired from regular gainful employment by reason of disability; OR a veteran of the armed forces of the United States entitled to and receiving compensation from the United States Department of Veteran Affairs at a total disability rating for a service-connected disability, qualify to receive a reduction in the amount of property taxes due. The amount of reduction is based on the applicant's income, the value of the residence, and the local levy rate.

WHAT DOES THE 1% INCREASE IN LEVY REVENUE MEAN (REGULAR & EMS LEVIES)?

In Washington State, property tax increases are not based on the increasing value of properties. They are based on highest lawful levy amount, which is simply the highest levy amount of the property taxes that were assessed, typically that of the prior year. Each year's levy may be increased by no more than 1%, unless the public votes for a greater increase or the jurisdiction has banked capacity. In August of 2019, the voters approved six-year lid-lifts on both the Regular and EMS Levies, authorizing an increase back to the District's statutory limits referenced above and with an increase of no more than 6% in years two through six.

WHAT IS THE IMPLICIT PRICE DEFLATOR (IPD)?

The IPD is a figure used to measure inflation and it can impact how much property tax revenue a jurisdiction can collect in any year. Under State law, no local government may increase its property tax levy more than 1% in a given year, and local governments with a population of 10,000 or more are limited to the lesser of 1% or the rate of inflation.

(RCW 84.55.005-.010) However, if inflation falls below 1%, a jurisdiction with a population of 10,000 or more may adopt a resolution of "substantial need" allowing it to increase the levy (or bank the excess levy capacity) up to the full 1 percent. The estimated IPD for setting 2024 property taxes exceeds 1%.

TO OUR COMMUNITY

HOW IS MY TAX CALCULATED?

The assessed value of your home is used to calculate the taxes paid to the District. Taxes are calculated by multiplying the local tax rate by each \$1,000 of assessed value. For WPFR in 2023;

Regular Levy is \$1.2347 per \$1,000

EMS Levy is \$0.4115 per \$1,000

For a home valued at \$500,000, the calculation would be; $\$500,000 / \$1,000 \times \$1.6462 = \823.10 .

The M&O Levy works a bit differently. For this levy, the dollar amount requested by the District is used to establish a rate per \$1,000 once certified AV's are known. For example, the 2023 levy is \$14,013,730, with an AV for the District of \$18,348,747,930 (for M&O Levy), which calculates a rate per \$1,000 of \$0.7637.

The calculation looks like this; $(14,013,730 / (\$18,348,747,930 / \$1,000)) = \$0.7637$.

For the case of the \$500,000 home, they would pay an additional \$381.85 for the M&O Levy.
 $\$500,000 / \$1,000 \times \$0.7637 = \381.85 .

WHAT IS A LID LIFT?

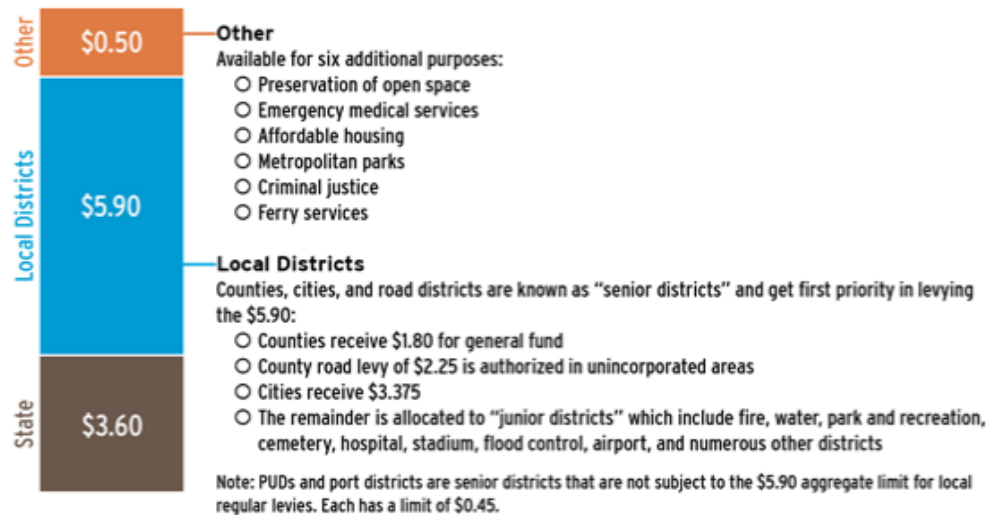
A taxing jurisdiction that is collecting less than its maximum statutory levy rate may ask a simple majority of voters to “lift” the total levy amount collected from current assessed valuation by more than 1% (RCW 84.55.050 and WAC 458-19-045). The new levy rate cannot exceed the maximum statutory rate. There are two types: single-year lifts and multi-year lifts. For single-year lid lifts, you can exceed the 1% annual limit for one year only, and then future increases are limited to 1% (or inflation) for the remainder of the levy. This lift can be temporary or permanent. In multi-year lid lift, you can exceed the 1% annual limit for up to six consecutive years and can be temporary (up to six years) or permanent. In August of 2019, the voters approved six-year lid-lifts on both the Regular and EMS Levies, authorizing an increase back to the District’s statutory limits referenced above and with an increase of not more than 6% in years two through six.

WHAT IS THE \$5.90 LIMIT?

The Washington State Constitution limits the annual rate of property taxes that may be imposed on an individual parcel of property to 1% of its true and fair value. Since tax rates are stated in terms of dollars per \$1,000 of value, the 1% limit is the same as \$10 per \$1,000 and is often referred to as the \$10 limit.

Taxes imposed under this limit are termed as “regular” levies, while those outside the limit are “excess” or “special” levies. The aggregate limit for cities, counties and most special purpose districts (*WPFR is a special purposed district*) is \$5.90 per \$1,000 assessed value.

TO OUR COMMUNITY



PRORATIONING AND HOW DOES IT WORK?

If the \$5.90 limit is exceeded, the levy of at least one junior taxing district must be prorated until the aggregate falls to \$5.90. The District's Regular Levy could be subject to prorationing, however the EMS and M&O Levies are excluded. Which levies are lowered in prorationing, by how much and in what order, depends upon whether the \$5.90 limit or the 1% limit has been exceeded. The Department of Revenue has step-by-step instructions for calculating prorationing.

WHAT IS THE BEGINNING FUND BALANCE?

Because first half property taxes are not due until April 30, major tax collections are not received by the District until May. This makes it necessary to budget for a beginning fund balance to fund operations from January through April, which are dollars carried forward from the prior year.

HOW IS BEGINNING FUND BALANCE DETERMINED?

The Board has determined it necessary to begin the budget year with the equivalent of 20% of the previous year's operating budget (Board Policy 1020). With not receiving major tax revenues until May, it is essential the District maintain sufficient funds to maintain service. That amount, in addition to miscellaneous revenue sources, funds operations for the first four months of the year.

TO OUR COMMUNITY

WHAT FUNDS DOES THE DISTRICT MAINTAIN?

- **Expense:** The Expense Fund of the District is also referred to as the General Fund. This fund is used to transact the financial operations of the District. In the most general terms, it's the checking account.
- **Reserve:** The Board of Fire Commissioners have adopted a fiscal policy as it pertains to the District's established Reserve Fund. With the development of the District's Capital Asset Plan, policy establishes 10% of the value of the total assets listed in that plan as the goal for being held in reserve. Additionally, it establishes 5% of the District's prior year Maintenance & Operations budget as a goal to be held in reserve for emergent situations. In the most general terms, it's the savings account.

General Obligation Bond (GOB): The GOB Fund is used to pay debt service for outstanding bonds or other issued debt. For non-voter approved debt, funds are transferred from the Expense Fund to the GOB Fund in June and December to pay for debt service. For the voter approved bonds, a separate tax would be collected annually to pay for debt service. These taxes are deposited directly into the GOB Fund to pay debt service in June and December. The District currently has no outstanding General Obligation Bond debt.

OTHER THAN TAXES, WHAT ARE THE MAJOR SOURCES OF REVENUE?

Transport fees, including Ground Emergency Medical Transport (GEMT), and contracts for service make up the bulk of the remainder of the District's funding sources.

WHAT ARE TRANSPORT FEES?

Transport fees are the charges associated with emergency medical responses where the District treats and transports patients. WPFR utilizes the services of Systems Design to process transport billing.

SINCE WE HAVE AN EMS LEVY, WHY DO WE BILL FOR TRANSPORTS?

While it's true the District receives up to \$0.50 per \$1,000 of AV for an EMS Levy, this tax revenue does not fully fund the EMS program. It is necessary to bill for transport service in order to mitigate costs. The District utilizes an EMS Membership program for patients living in District. This program allows for EMS Levy dollars to pay for any balance not paid by their insurance.

WHAT IS GROUND EMERGENCY MEDICAL TRANSPORT (GEMT)?

The Ground Emergency Medical Transportation (GEMT) program was a result of [House Bill 2007](#) and was passed during the 2015-16 legislative session. The GEMT program provides supplemental payments to publicly owned or operated qualified GEMT providers, such as WPFR. The supplemental payments cover the funding gap between a provider's actual costs per GEMT transport and the allowable amount received from Washington Apple Health (Medicaid) and any other sources of reimbursement.

TO OUR COMMUNITY

WHY DOES A FIRE ENGINE COME WHEN YOU CALL FOR AN AMBULANCE?

Modern fire departments have evolved into “all-hazard” agencies. Fires, motor vehicle crashes, medical responses, special operation rescues and hazardous material incidents are some of the many emergencies to which WPFR responds, and it is impossible to know what the next emergency might be. All WPFR personnel are highly trained as EMTs or Paramedics. 9-1-1 calls for medical assistance are screened by dispatchers who send the most appropriate response based on the seriousness of the situation. Situations requiring extrication, lifting of patients, CPR and serious medical conditions require several people to safely provide care, therefore a fire engine will be sent to provide additional personnel. As a method of providing rapid medical care, a fire engine may be dispatched when they have the ability to arrive faster than a medic unit. In order to keep the medic units available for critical care emergencies, a fire engine or a smaller two-person squad may be utilized to handle minor emergency calls.

WHY DOES A FIRE ENGINE HAVE THREE PEOPLE?

Federal and State laws mandate that firefighters never enter a building fire alone. They must have a minimum of two people in their crew before entering. The law also requires a minimum of two firefighters standing by outside the structure, ready to rescue the interior crew should they become lost or trapped by a collapse or escalating fire conditions. In a very limited situation where there is a known rescue situation where immediate action could prevent the loss of life or serious injury, the law allows the interior two-member crew to enter with only one exterior firefighter standing by. Therefore, three firefighters on the fire engine provides the minimum number of firefighters needed to safely and legally perform a rescue.

WHAT IS A SQUAD?

The Squad is smaller “pickup” style vehicle staffed with two medically trained firefighters. The Squad’s role is to respond to minor calls for service and non-emergent medical calls. This smaller vehicle is a more appropriately sized resource for these type calls. By utilizing a Squad for response, fire engines and medic units remain available to respond to more serious calls thus increasing their reliability.

WHAT FIRE PROTECTION CONTRACTS DOES THE DISTRICT HAVE?

State law, RCW 52.30.020, requires that Washington State tax-exempt government entities, which are within a fire district, to contract for fire protection. Some of the District’s current contracts include: DSHS (Western State Hospital), Pierce County, Pierce College, Pierce Transit, and Clover Park Technical College.

TO OUR COMMUNITY

DOES THE DISTRICT HAVE OTHER CONTRACTS FOR SERVICE?

The District maintains a contract for service for Fire Protection with the Veteran's Administration for their American Lake location as well as a contract for services with Lakewood Water District. The District also maintains a contract with DSHS for EMS Transport services for patients coming out of McNeil Island's special commitment center. The District has a contract to provide Fire Marshal services with the City of Lakewood. Additionally, Fire District 13 (Brown's Point) and Fire District 27 (Anderson Island) contract with the District to maintain their fleet of vehicles. WPFR maintains a long-term agreement with the Town of Steilacoom to provide emergency response services and is part of an Interlocal Agreement with the City of Lakewood, City of University Place, and the Town of Steilacoom relative to Emergency Management.

WHAT IS THE DISTRICT'S FIRE PROTECTION CLASS (FPC)?

WPFR is a FPC 3 Fire Department as rated by the Washington Survey and Rating Bureau (WSRB). (FPC 1 is the highest protection class, with a 10 being the lowest).

WHO ESTABLISHES THE INSURANCE RATING AND HOW DOES IT AFFECT ME?

The WSRB assesses fire departments in our state. A consistent set of guidelines is used evaluate a fire department to help determine the level of fire protection; which helps insurance companies establish insurance rates. The WSRB evaluates four major areas; Fire Operations, Water Supply, Emergency Communications Systems, and Fire Prevention. For insurance companies, knowing the capabilities of a fire department is important. The better the fire department rating, the better protected a building is from fire damage and loss. WSRB gives a fire protection class ranking of 1 to 10, with 1 being the best and 10 being no protection at all.

WHAT DEBT DOES THE DISTRICT HAVE?

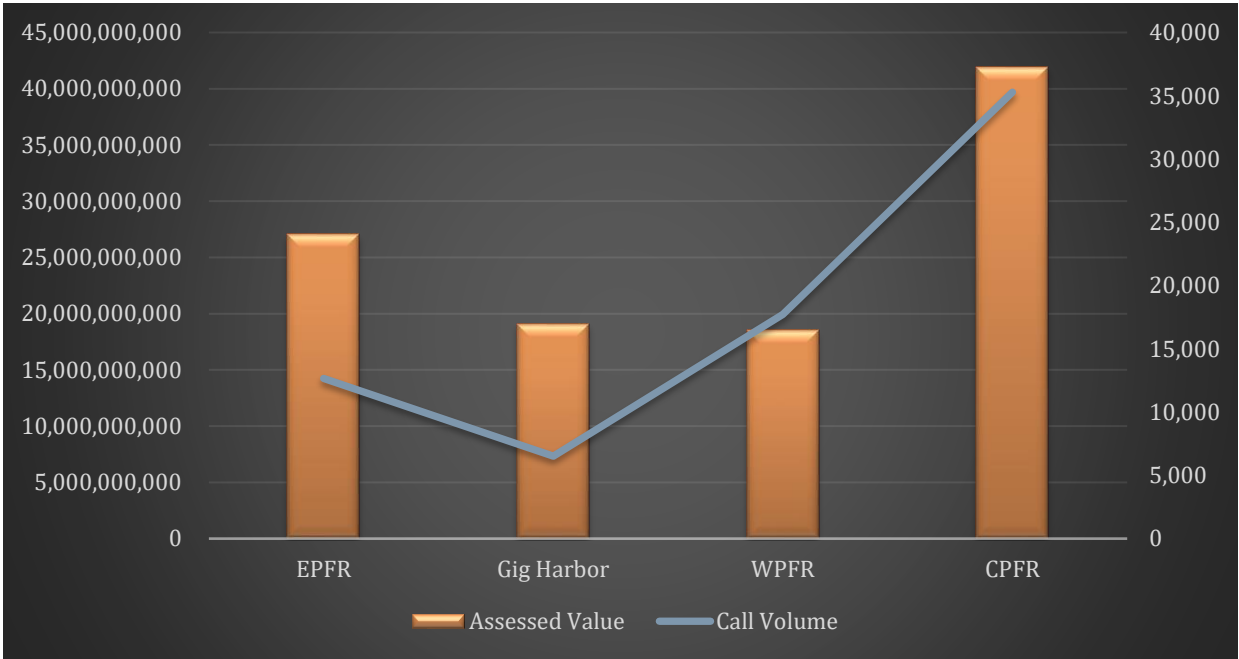
Over the years, the District has utilized the State's LOCAL Program for a number of major purchases. Currently, the District has one outstanding funding for the purchase of an ariel, three fire engines and two medic units. It has a five-year payment plan and will be paid off in 2026.

TO OUR COMMUNITY

How do we compare?

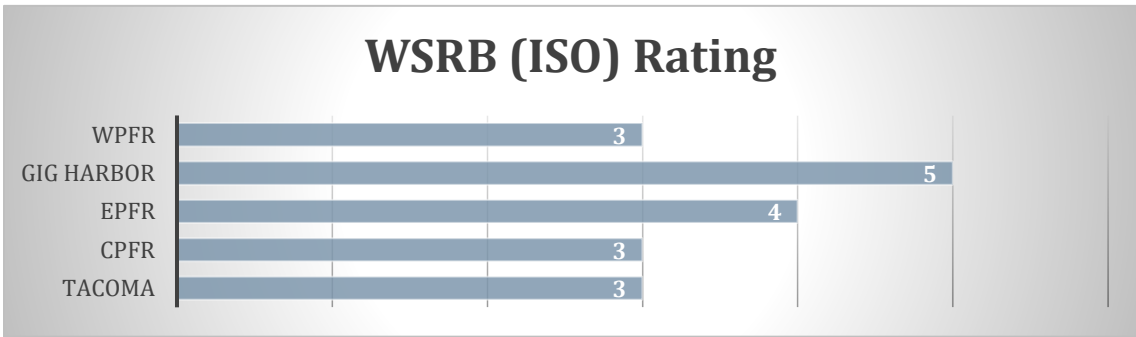
HOW DOES WPFR COMPARE TO SURROUNDING FIRE AGENCIES IN ASSESSED VALUE VS CALL VOLUME?

WPFR is the most urbanized fire district in Pierce County, with high call volume and a moderate AV.



WHAT IS WPFR'S INSURANCE RATING COMPARED TO SURROUNDING FIRE AGENCIES?

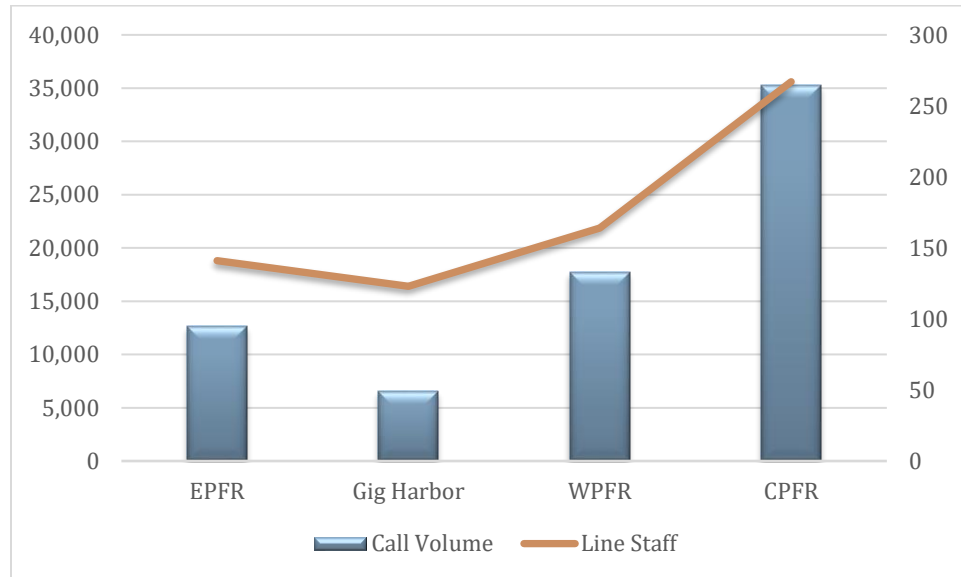
As shown in the graph below, WPFR is one of the leaders in insurance rating in this area. The WSRB rates fire protection from a 1 to a 10, 1 being the best. There are only three agencies in the State with a class 2 rating and none with a class 1 rating.



TO OUR COMMUNITY

HOW DOES WPFR COMPARE IN OPERATIONS STAFFING?

The following graphs represents operational staffing comparisons of WPFR to other agencies in Pierce County.

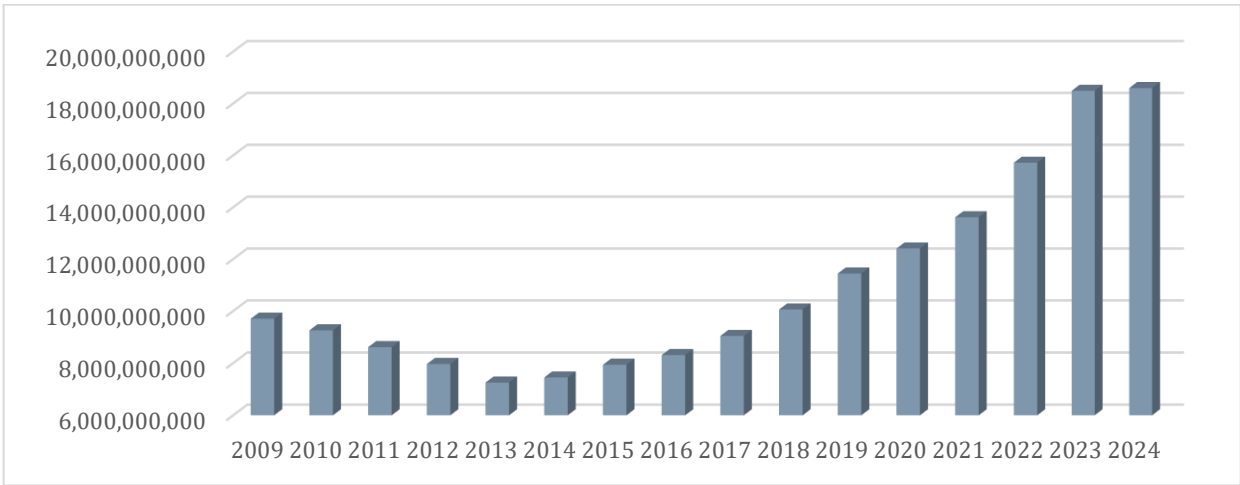


TO OUR COMMUNITY

Trends

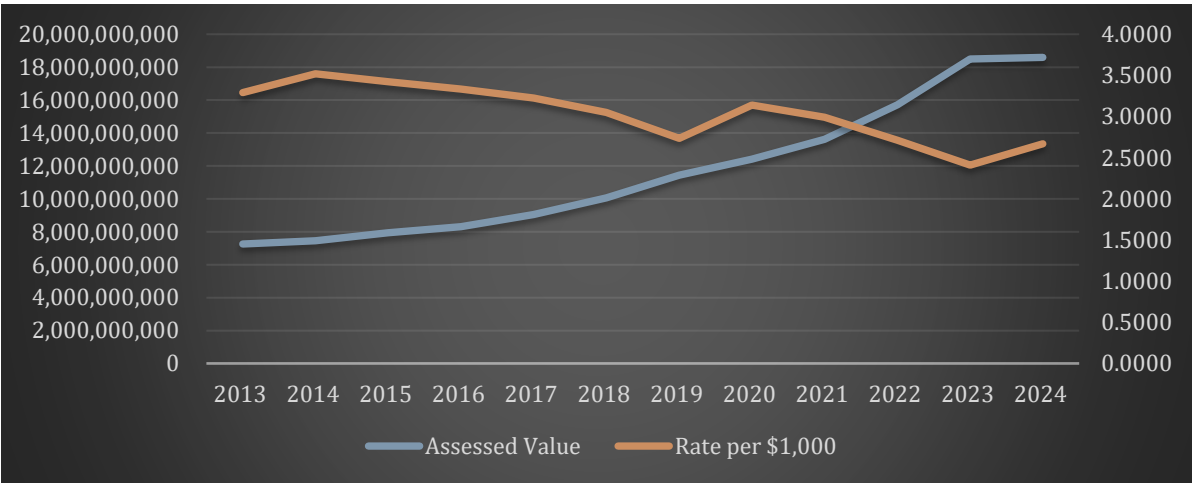
ASSESSED VALUE

The District's Preliminary Assessed Value (AV) for 2024 tax collection is estimated at \$18,593,499,890. This represents a 0.56% increase over current year and creates an average of 4.77% annually since 2009.



ASSESSED VALUE AS IT RELATES TO LEVY RATE PER \$1,000

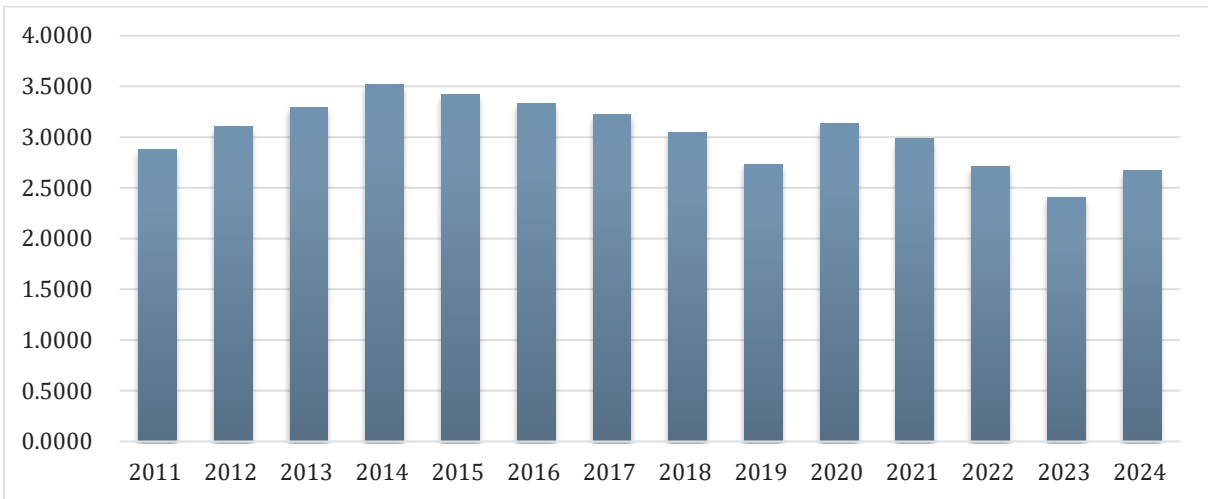
Historically the District's total rate per \$1,000 increased as AVs decreased. Conversely, typically you will see the rate per \$1,000 decline as AVs reflect a positive swing. 2020 is an oddity as both the Regular & EMS levies received support from the voters to return to the statutory rate per \$1,000 in 2020; therefore not being affected by AV.



TO OUR COMMUNITY

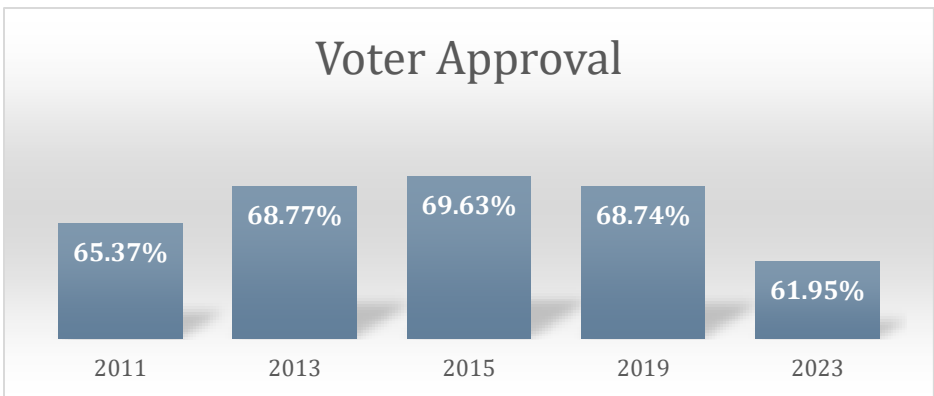
LEVY RATE

The District's overall levy rate reached its high in 2014, the first year of a two-year levy, which was approved by voters in August of 2013. In 2019 voters authorized lid lifts in 2020 for both the regular and EMS levies.



M&O LEVY - VOTER APPROVAL

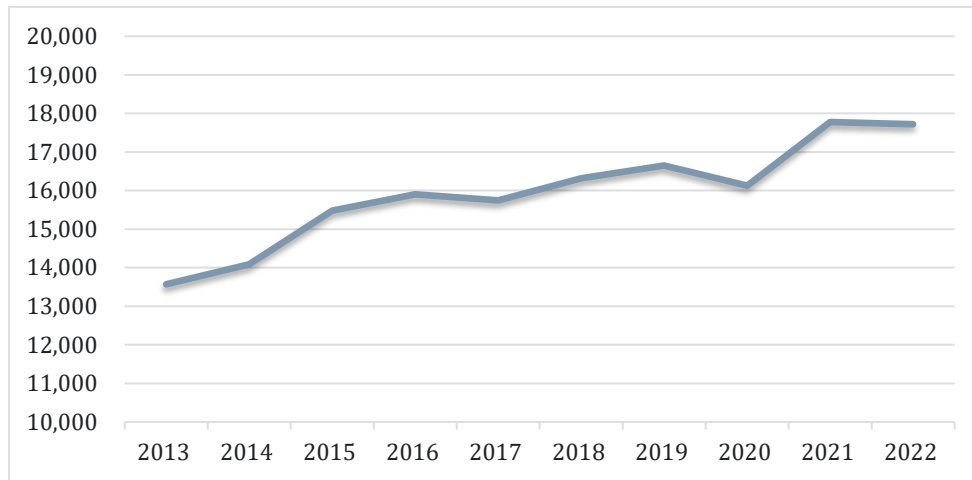
Even prior to the merger of Districts 2 and 3, both agencies enjoyed the support of their voters. District 2 & 3 have consistently received approval for their respective M&O levies since implantation of each in 1974 and 2001. WPFR has continued to receive the support of constituents. 2011 and 2013 elections were for two-year levies; 2015, 2019, and 2023 were for four-year levies. In August 2023, the voters approved \$16,904,354 annually; which expires at the end of 2027.



TO OUR COMMUNITY

CALL VOLUME

The drop in call volume in 2020 is a result of the COVID-19 pandemic. During the early months of the pandemic, people were fearful of going to the hospital. Since 2013 overall call volume has increased over 30%, with an average annual increase of just over 3%.



TO OUR COMMUNITY

Cash Flow *(see page 53)*

REVENUE - GENERAL FUND

BEGINNING FUND BALANCE

The funds are the ending fund balance from the prior year and represent the equivalent of 20% of the prior year's operating budget. The 20% requirement is defined in Board Policy 1020.

2024 ESTIMATED TAXES

Preliminary AVs reflect a 0.56% increase over current year

- Prior year taxes
- Regular Levy
 - **\$1.3135** per \$1,000 of AV (statutory limit) which is estimated to generate \$24,421,641 *(Inclusive of New Construction & Improvements as well as Refunds)*.
 - Rate can be affected by pro-rationing.
 - 2024 is year fifth of a six-year lid-lift. Each subsequent year is capped a no more than a 6% increase in revenue, rather than 1%.
- EMS Levy *(Permanent)*
 - **\$0.4376** per \$1,000 of AV (statutory limit) which is estimated to generate \$8,136,020. *(Inclusive of New Construction & Improvements as well as Refunds)*.
 - Rate can be affected by pro-rationing.
 - 2024 is year fifth of a six-year lid-lift. Each subsequent year is capped a no more than a 6% increase in revenue, rather than 1%.

New Construction & Improvements (NC&I) and Administrative Refunds

Properties coming on to the tax rolls for the first time, estimated at \$139,972,593 representing \$230,421 in revenue between the Regular and EMS Levies.

Administrative refunds totaling \$93,843 in revenue between the Regular & EMS Levies.

- M&O Levy
 - \$16,904,354 *(fixed dollar amount)*
 - Estimated to be at a rate of **\$0.9191** per \$1,000 of AV.
 - There are properties exempt from this levy.
- Uncollected Taxes - Estimated at approximately 2% of Levies will not be collected during the current taxing year.

TO OUR COMMUNITY

PERMITS

WPFR collects funds for International Fire Code and Plan Review permits in the City of Lakewood, throughout the current fiscal year. These funds are then passed onto the City the following fiscal year, as per the interlocal agreement for Fire Marshal services.

INTERGOVERNMENTAL

This budget area accounts for grant revenue, absent required matching funds, from all outside sources. The full expenditure of these grants are reflected in the appropriate budget line item. Additionally, Federal Funds from the GEMT program and non-grant COVID related monies are allocated here.

INTERGOVERNMENTAL SERVICES

- **Fire Protection Contracts** - Most Fire Protection Contracts (FPC) for the District are based on the District's rate per \$1,000 assessed on either the assessed value established by the Pierce County Assessor Treasurer or the "Stated Value" of the entity. Examples of these are Clover Park Technical College, Pierce College, Pierce Transit, and DSHS (Western State Hospital). School Districts pay a rate per enrolled student. School Districts include Clover Park School District and University Place School District.
- **Other Contracts Emergency Services** - Contract with the City of Lakewood for code enforcement, Fire Protection Services for Lakewood Water District, as well as an interlocal agreement with the City of Lakewood, City of University Place and the Town of Steilacoom for Emergency Management Services. The District employs two full-time Emergency Management Coordinators who facilitate the requirements of this agreement. In addition to these contracts, the District has also renewed its long-term contract with the Town of Steilacoom for emergency services; the District fulfills this agreement utilizing existing WPFR resources. Fire Protection Services for the Veteran's Administration Hospital are accounted for here as well. A contract is necessary for provision of services, as the hospital is on Federal property not within WPFR's boundaries. Also reflected here is the contract with DSHS for receiving and transporting patients (staff and inmates) from the Special Commitment Center on McNeil Island.

CHARGES FOR GOODS & SERVICES

- **Sales of Merchandise** - Monies received from the sale of items such as bicycle helmets and life jackets make up this line item.
- **Transport Fees** - Transport fees are revenue collected from EMS patient transports. The District maintains an EMS Membership Program wherein citizens of the District are under a "third-party" only billing. The District accepts the amount insurance pays and the EMS Levy pays for any remaining balance. The District's cash collection rate of allowable costs is consistently at approximately 90% of the allowable billed amount, or 50% of total billed. The membership program typically accounts for approximately 4.5% of the amount billed. The District reviews its transport fees every two years in

TO OUR COMMUNITY

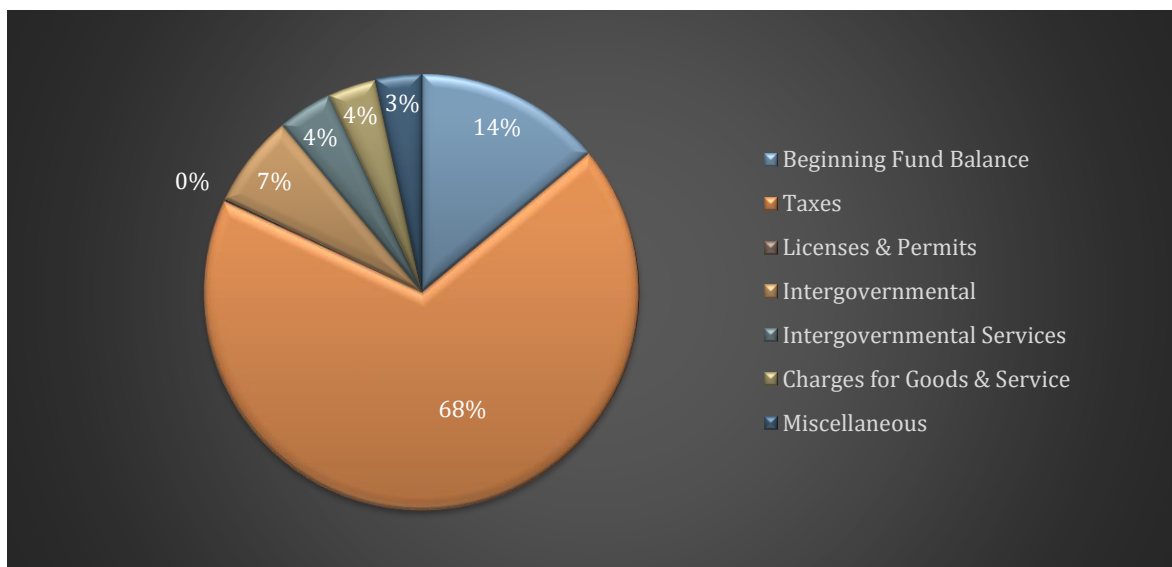
order to stay in alignment with other regional providers. Transport fee rates were adjusted in January 2020, for the first time since 2011.

- **Other Public Safety** - Revenue from outside class offerings provided for the public or other governmental agencies, inclusive of CERT training classes.
- **Repair Charges** – Fleet maintenance contracts are in place with Fire District 13 and Fire District 27 for fleet repair services.
- **Sale of Parts** - Cost recovery of parts for Fleet Contracts. The expenditures are reflected in the Fleet budget area.

MISCELLANEOUS

- **Interest Income** - Interest earned on fund balances put out for investment which exceed immediate cash flow needs.
- **Other Use Charges** - Monies received by the District from the City of Lakewood for their portion of boathouse expenses as defined in an interlocal agreement, as well as a contract with Gig Harbor Fire & Medic One relating to the use of the fire boat located at Narrows Marina.
- **Surplus** - When items are no longer serviceable to the needs of the District, they are surplused and either disposed of or sold.
- **Other** - Most other miscellaneous revenue is accounted for here. Some of these sources include time-loss payments, disability payments and prior year refunds.

Transfer In - Monies to accommodate the District's Reserve Fund strategy and other financing methodologies for capital expenditures in 2024.



TO OUR COMMUNITY

EXPENDITURES – GENERAL FUND

PERSONNEL

Inclusive of salaries and benefits, personnel account for approximately 82% of the District's operating budget. Benefits are in line with all labor and other contractual agreements. Of the budgeted amount for Salaries & Benefits 67% of the total is Salary, 10% is Overtime, and 23% for Benefits. The proposed 2024 budget funds 222 FTEs as well as two PTEs. 164 of these positions are 24-hour operations personnel. Allocation models are updated from year to year; this can cause the appearance of larger increases/decreases in specific budget areas.

SUPPLIES AND SERVICES

These line items include operating supplies, professional services and agreements, training, maintenance, small equipment, District insurance and membership costs. There is a continued emphasis on training and career development, as well as a focus on succession planning and mentorship in all divisions.

CAPITAL

Capital requests are approved on an annual basis during the budget development process. Capital requests are evaluated based on a needs analysis inclusive of safety, program priorities, growth, and preventative maintenance.

GRANTS

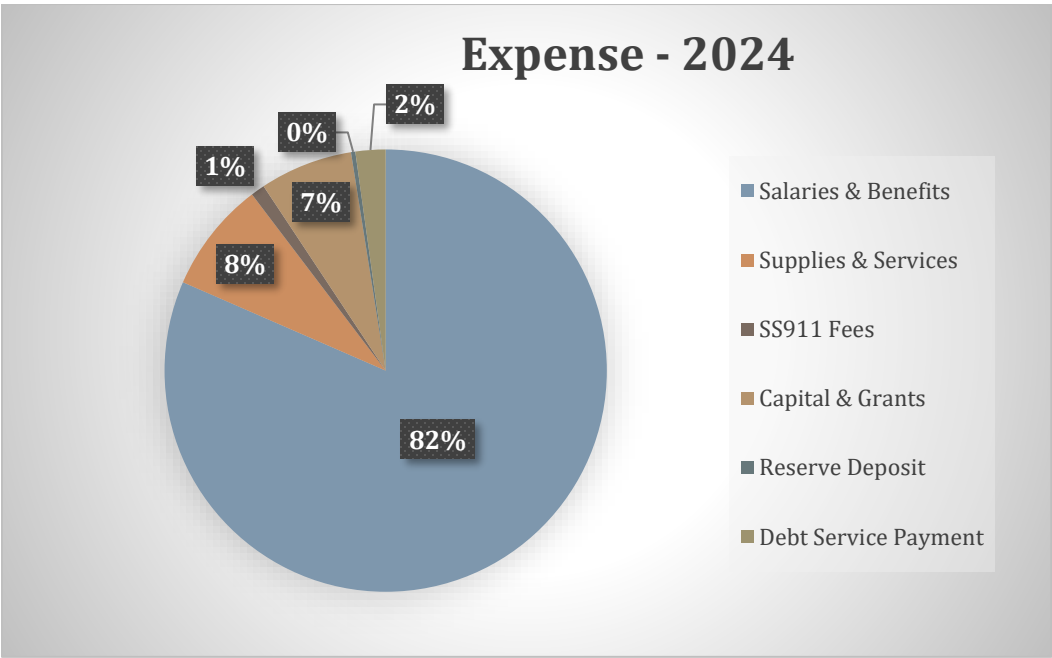
The expenditure side of grants received by the District are accounted for in the expense budget. The line item includes 100% of the planned expenditure, inclusive of federal or state monies as well as the District's required matching funds. More often than not, at budget time, the District hasn't been notified of a grant award. Therefore, line items are created during the year to accommodate awarded grants. These budget items reflect a zero budget amount, but the full expenditure is accounted for.

DEBT SERVICE

Funds for payment for LOCAL program and other non-voter approved debt are accounted for here.

TO OUR COMMUNITY

The following graph reflects the breakdown of the allocation of dollars for fiscal year 2024’s Maintenance & Operations Budget (Inclusive of Capital, Grants, Reserve Fund deposit, and debt payments).



TO OUR COMMUNITY

Expenditures by Division/Budget Area

OVERALL HIGHLIGHTS

The annual average CPI for 2022 (*used for 2024 budget development*) is 8.93%; however, most employment/labor contracts stipulate a ceiling of 4%. Overall medical and dental insurance premiums are projected at 8% and 3% increases. L&I rates continue to increase; however, we have received benefit of a 10% reduction in operations premiums as a result of participating in the Fire Injury and Illness Reduction (FIIRE) Program implemented by L&I. The District has participated since its inception three years ago. We do anticipate a small increase in PFML rates for 2024. There are two new positions in 2024's budget; Finance Specialist and IT Technician, as well as an increase of two part-time positions to full-time; HR Analyst and Multilingual Outreach Coordinator.

LEGISLATIVE

Election costs for the Commissioner Election being in November 2023, will be billed out in early in 2024. The actual cost of that election will be dependent on the total number of issues on the ballot. The costs are shared by all agencies with issue on that ballot. The Board continues its practice of cancelling meetings throughout the year if there is no formal business to transact; causing stable Commissioner Compensation, however, in 2024 the impact of the five-year rate adjustment will occur, increasing daily rate from \$128 per day to \$157 per day.

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	2024
					<u>Budget</u>
				<u>LEGISLATIVE</u>	
511	60	11	01	Legislative Services	22,899
511	60	20	01	Medicare & PFML & Social Security	1,940
511	60	20	05	L&I	50
511	60	20	11	Issued Items	250
				Salaries/Benefits	25,138
511	60	43	01	Professional Development	1,350
511	60	49	01	Memberships	7,080
511	70	00	00	Election Costs	34,000
				Supplies/Services	42,430

TO OUR COMMUNITY

INFORMATION TECHNOLOGY (IT)

The area of the budget supports an IT Manager, three IT Technicians, and a portion of an Assistant Chief & Deputy Chief are allocated here as well. The addition of a new IT Technician position is the major reason for the increase in the Salaries & Benefits section of IT. The District underwent a full review of our IT staffing and systems in 2023; it found us to be understaffed, however our programs and systems to be well done and appropriate. Additions of hardware, as well as roll out of new software programs during 2023, along with industry pricing increases are contributing factors to the overall increase in Supplies & Services.

<u>ACCOUNT NUMBER</u>					2024 Budget
<u>INFORMATION TECHNOLOGY</u>					
518	80	11	01	Salaries	823,169
518	80	20	01	Medicare & PFML	18,926
518	80	20	02	L&I	4,430
518	80	20	03	Deferred Compensation	11,100
518	80	20	04	Retirement	68,133
518	80	20	06	Medical Insurance	103,077
518	80	20	07	Dental Insurance	7,978
518	80	20	13	Wellness Program	3,500
518	80	20	15	Uniforms	250
Salaries/Benefits					1,040,564
518	80	31	00	Computer Operating Supplies	4,800
518	80	31	01	Software Upgrades	26,000
518	80	31	02	Hardware Upgrades	66,000
518	80	31	03	Network Support Contracts	72,154
518	80	31	04	Application Support Contracts	422,946
518	80	41	02	Professional Services - Support Contracts	24,500
518	80	42	01	Data Communications	318,084
518	80	42	02	Telephones	50,225
518	80	42	03	Cellular Service	127,440
518	80	43	01	Professional Development	11,550
518	80	48	02	Web Site	2,160

TO OUR COMMUNITY

ACCOUNT NUMBER

518 80 49 01 Subscriptions

Supplies/Services

2024

Budget

1,800

1,127,659

COMMUNICATIONS & PLANNING

The area of the budget supports the Community and Media Relations Manager, GIS Technician, Data Analyst, and a portion of an Assistant Chief & Deputy Chief are allocated here as well. The significant increase in professional development is to afford the pursuit of a professional certification for one employee and expansion of opportunity for remaining employees.

ACCOUNT NUMBER

COMMUNICATIONS & PLANNING

519 10 11 01 Salaries

519 10 20 01 Medicare & PFML

519 10 20 02 L&I

519 10 20 03 Deferred Compensation

519 10 20 04 Retirement

519 10 20 06 Medical Insurance

519 10 20 07 Dental Insurance

519 10 20 13 Wellness Program

519 10 20 15 Uniforms

Salaries/Benefits

519 10 31 01 General Operating

519 10 31 02 Printing

519 10 31 03 Advertising

519 10 41 02 Professional Services - Programs

519 10 43 01 Professional Development

519 10 48 01 Repair & Maintenance

2024

Budget

512,109

11,741

2,251

4,200

43,226

69,961

6,820

2,450

250

653,008

4,500

29,000

600

31,000

20,500

2,000

TO OUR COMMUNITY

ACCOUNT NUMBER

519 10 49 01 Subscriptions/Dues

Supplies/Services

2024

Budget

850

88,450

ADMINISTRATION

The area of the budget supports the Fire Chief, Director of Administrative Services/Finance, Human Resource Manager & Analyst, Chief's Executive Assistant/Grant Writer, Finance Manager, Administrative Manager, and eight finance & administrative support staff. The addition of a Finance Specialist and the increase of the HR Analyst to full-time are driving factors for the increase from 2023. The Peer Support Program overtime has been removed from being embedded throughout divisions and moved to Administration, as it is a District wide program. Unemployment Compensation has been dramatically increased due to a higher instance of those leaving employment taking longer to find employment elsewhere. District insurance is reflecting a substantial increase, the Insurance Consortium met and approved the policy as presented. Audit fees should return to normal as the 2023 represents both financial & accountability for 2022 as well as accountability from 2021.

ACCOUNT NUMBER

ADMINISTRATION

522 10 11 01 Salaries
 522 10 12 01 Overtime
 522 10 12 02 Overtime - Peer Support Program

 522 10 20 01 Medicare & PFML
 522 10 20 02 L&I
 522 10 20 03 Deferred Compensation
 522 10 20 04 Retirement
 522 10 20 05 Unemployment Compensation
 522 10 20 06 Medical Insurance
 522 10 20 07 Dental Insurance
 522 10 20 08 LEOFF 1 Insurances - Retirees
 522 10 20 09 Retiree Medical (Resolution)
 522 10 20 10 LEOFF 1 - Unpaid Medical Expenses/RX
 522 10 20 13 Wellness Program
 522 10 20 15 Uniforms

Salaries/Benefits

2024

Budget

2,204,618

11,541

51,700

51,547

10,914

67,500

192,085

45,000

219,806

21,300

220,000

489,450

45,000

11,500

5,900

3,647,860

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					2024 Budget
522	10	31	00	Office & Operating Supplies	27,000
522	10	31	01	Postage	3,800
522	10	31	02	Printing	900
522	10	41	01	Professional Services	32,500
522	10	41	02	Hiring & Promotional Testing	100,000
522	10	41	03	Legal Services	8,700
522	10	41	04	Recruitment & Retention	19,000
522	10	41	05	EAP	4,320
522	10	41	06	Taxes	4,500
522	10	41	08	Equity & Empowerment Initiative	18,500
522	10	41	17	Audit Fees	28,500
522	10	41	20	Meeting Costs	1,800
522	10	43	01	Professional Development	22,500
522	10	43	02	Succession Planning	79,000
522	10	44	18	Advertising	955
522	10	46	01	Insurance	342,700
522	10	48	01	R&M Supplies	30,465
522	10	49	01	Memberships	9,600
522	10	49	03	Permit Fees to City	97,000
522	10	49	04	Dues	165
Supplies/Services					831,905

TO OUR COMMUNITY

SUPPRESSION

The area of the budget supports the operations personnel inclusive of Captains, Firefighter/Engineers, Battalion Chiefs, an Assistant Chief, and a portion of a Deputy Chief is allocated here. Additionally, the District's Chaplain Program is reflected here. While the salaries and benefits section reflects a very small increase, this is due to the District's focused strategy of hiring Firefighter/Paramedics over the last two years in order to better support EMS programs. Total FTE's has remained at 164; however the allocation to EMS has increased.

<u>ACCOUNT NUMBER</u>					2024 Budget
<u>SUPPRESSION</u>					
522	20	11	01	Salaries	19,107,380
522	20	12	01	Overtime	3,062,953
522	20	20	01	Medicare & PFML	538,264
522	20	20	02	L&I	769,740
522	20	20	03	Deferred Compensation	594,000
522	20	20	04	Retirement	1,182,252
522	20	20	06	Medical Insurance	2,655,699
522	20	20	07	Dental Insurance	220,327
522	20	20	13	Wellness Program	126,340
522	20	20	15	Uniforms	164,000
522	20	20	16	Protective Clothing / Body Armor	299,940
522	20	20	21	Service Recognition	2,000
Salaries/Benefits					28,722,895
522	20	31	02	Suppression Supplies	17,000
522	20	31	03	Rehab Supplies	8,000
522	20	31	12	Special Ops Supplies	3,700
522	20	31	13	Haz Mat Supplies	9,000
522	20	41	00	Professional Services	50,000
522	20	48	00	Communications Equipment	18,500
522	20	48	04	Physical Training / Equipment	11,750
522	20	48	05	Equipment / Hose	25,000
522	20	48	06	General Operating - Water Rescue	7,500
522	20	48	07	General Operating - Suppression	26,500

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					2024 Budget
522	20	48	08	General Operating - Spec Ops	10,000
522	20	48	09	General Operating - HazMat	12,000
522	20	48	10	PCSORT	6,300
522	20	48	11	PCHIT	6,300
522	20	48	12	General Operating - Marine	5,000
522	20	48	13	General Operating - SCBA	31,000
522	20	48	14	David Clarks	2,500
522	20	49	01	Memberships	1,500
522	20	49	02	Laundry	1,500
Supplies/Services					253,050

COMMUNITY RISK REDUCTION (PREVENTION)

The area of the budget supports two Battalions Chiefs, six Captains, a Multi-lingual Outreach Coordinator, with portions of a Deputy Chief and Assistant Chief also allocated here. These positions support both prevention/code enforcement and public education. Two of the Captain positions are supported with offsetting revenue from the City of Lakewood for our Fire Marshal contract.

<u>ACCOUNT NUMBER</u>					2024 Budget
<u>Community Risk Reduction</u>					
522	30	11	00	Salaries	1,906,300
522	30	12	01	Overtime	106,858
522	30	20	01	Medicare & PFML	46,419
522	30	20	02	L&I	53,598
522	30	20	04	Retirement	104,526
522	30	20	06	Medical Insurance	203,160
522	30	20	07	Dental Insurance	19,061
522	30	20	13	Wellness Program	9,450
522	30	20	15	Uniforms	2,300
Salaries/Benefits					2,451,672
522	30	31	03	R&M Supplies	15,000

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					2024 Budget
522	30	31	06	Reference Materials	4,000
522	30	31	07	Public Education Materials	16,000
522	30	31	09	Programs	28,000
522	30	48	01	Fire Investigations	6,800
522	30	43	01	Professional Development	25,000
522	30	49	01	Memberships	5,200
522	30	49	03	Printing	6,500
Supplies/Services					106,500

TRAINING

The area of the budget supports a Battalion Chief and two Captains, portions of a Deputy Chief and Assistant Chief are also allocated here. Currently, due to impacts from the development and implementation of the Pierce County Fire Training Consortium, we are operating with an additional Assistant Chief. This will return to one late next year. WPFR is receiving necessary offsets in cost of PCFTC due to staffing assigned there.

<u>ACCOUNT NUMBER</u>					2024 Budget
<u>TRAINING</u>					
522	45	11	01	Salaries	896,157
522	45	12	01	Overtime	104,506
522	45	12	02	Overtime - Operations Training	155,839
522	45	12	03	Overtime - Academy	193,260
522	45	12	04	Overtime - Tech Rescue	98,167
522	45	12	05	Overtime - HazMat	74,315
522	45	12	06	Overtime - Marine	42,368
522	45	12	07	Overtime - Water Rescue	26,715
522	45	12	08	Overtime - Truck Training	35,620
522	45	12	10	Overtime - Training Consortium Academy	0
522	45	12	11	Overtime - Training Consortium	0
					2024

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					<u>Budget</u>
522	45	20	01	Medicare & PFML	23,158
522	45	20	02	L&I	26,505
522	45	20	03	Deferred Compensation	21,000
522	45	20	04	Retirement	49,975
522	45	20	06	Medical Insurance	106,109
522	45	20	07	Dental Insurance	8,203
522	45	20	13	Wellness Program	4,330
Salaries/Benefits					1,866,229
522	45	31	01	Operating Supplies	2,750
522	45	31	02	Resources - Grounds	14,500
522	45	31	06	Reference Materials	2,750
522	45	41	00	Professional Services	15,000
522	45	43	01	Professional Development - Suppression	100,000
522	45	43	02	Recruit Academy	55,000
522	45	43	03	Higher Education	24,000
522	45	48	01	Equipment Repair & Maintenance	8,000
522	45	49	04	Dues & Subscriptions	1,000
Supplies/Services					223,000

LOGISTICS

The area of the budget supports a Facilities Manager, three Facilities Technicians, and one Purchasing Specialist. Also allocated here are portions of a Deputy Chief and Assistant Chief. The District has seen significant increases in materials and supplies over the course of the last three years; along with aging facilities.

<u>ACCOUNT NUMBER</u>					2024 Budget
<u>LOGISTICS</u>					
522	50	11	01	Salaries	735,579
522	50	12	01	Overtime	5,448
					2024

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					<u>Budget</u>
522	50	20	01	Medicare & PFML	17,114
522	50	20	02	L&I	5,997
522	50	20	03	Deferred Compensation	13,200
522	50	20	04	Retirement	60,294
522	50	20	06	Medical Insurance	113,644
522	50	20	07	Dental Insurance	8,534
522	50	20	13	Wellness Program	4,450
522	50	20	15	Uniforms	12,000
Salaries/Benefits					976,259
522	50	31	02	Operating Supplies	48,332
522	50	31	08	Hydrant Maintenance	18,000
522	50	35	01	Small Tools R&M	1,500
522	50	41	02	County Fees/Surface Water & Sewer	21,280
522	50	43	01	Professional Development	9,000
522	50	47	00	Utilities	239,936
522	50	48	01	Repair and Maintenance Contracted	257,871
522	50	48	02	Furnishings	15,000
522	50	48	20	Maintenance at 20	31,644
522	50	48	21	Maintenance at 21	22,317
522	50	48	22	Maintenance at 22	14,200
522	50	48	23	Maintenance at 23	11,687
522	50	48	24	Maintenance at 24	25,532
522	50	48	25	Maintenance at Training Tower	3,425
522	50	48	28	Maintenance at Maintenance	6,553
522	50	48	29	Boathouse Lease & Maintenance - American Lake	4,002
522	50	48	33	Boathouse Lease & Maintenance - Narrows	1,500
522	50	48	30	Grounds Maintenance	4,000
					2024

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					<u>Budget</u>
522	50	48	31	Maintenance 31	38,305
522	50	48	32	Exterior Maintenance	28,500
Supplies/Services					802,584

FLEET

The area of the budget supports a Fleet Manager and four Mechanics. Also allocated here are portions of a Deputy Chief and Assistant Chief. Vendor and supplier increases have had a significant impact in this budget area over the course of the last few years. R&M of fleet continues to see a dramatic increase in supply costs.

<u>ACCOUNT NUMBER</u>					<u>2024 Budget</u>
<u>FLEET</u>					
522	61	11	01	Salaries	825,708
522	61	12	01	Overtime	6,265
522	61	20	01	Medicare & PFML	19,457
522	61	20	02	L & I	5,997
522	61	20	03	Deferred Compensation	32,400
522	61	20	04	Retirement	70,050
522	61	20	06	Medical Insurance	126,066
522	61	20	07	Dental Insurance	10,059
522	61	20	13	Wellness Program	4,450
522	61	20	15	Uniforms	2,000
Salaries/Benefits					1,102,451
522	61	31	07	Books/Manuals	950
522	61	31	10	Shop Operating Supplies	3,157
522	61	31	23	Tires	43,321
522	61	32	01	Fuel/Oil	162,200
522	61	32	02	Marine Fuel	10,835
522	61	35	20	Small Tools Replacement	5,440
					2024

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					<u>Budget</u>
522	61	41	13	Hazardous Waste Disposal	1,600
522	61	43	01	Professional Development	38,000
522	61	48	01	Repair & Maintenance	326,700
522	61	48	02	R&M Marine	34,000
522	61	48	03	Shop Equipment Repairs	4,000
522	61	48	06	Fleet Maintenance Contracts - Parts	5,800
522	61	49	01	Memberships	310
522	61	49	02	Laundry	15,488
Supplies/Services					651,801

EMERGENCY MEDICAL SERVICES (EMS)

The area of the budget supports the EMS operations personnel inclusive of Firefighter/Paramedics, a Battalion Chief, two Captains, three Medical Service Officers (MSO), our Connected CARE Program Manager, and a portion of a Deputy Chief and Assistant Chief are allocated here.

The impact of the addition of numerous Firefighter/Paramedics in 2023 are reflected here. The District has been very focused on increasing the overall number of Firefighter/Paramedics. Nationally, there has been a shortage of this specialty, with an ever-increasing call volume of EMS related incidents. We believe a new hiring model over the course of 2023 is having the necessary impact to reach the critical staffing needed. As with many things, the cost of operating supplies increased significantly during COVID and are not predicted to return to pre-pandemic levels.

<u>ACCOUNT NUMBER</u>					2024
<u>EMERGENCY MEDICAL SERVICES</u>					<u>Budget</u>
522	70	11	00	Salaries	7,536,365
522	70	12	01	Overtime	1,044,887
522	70	12	02	Overtime-EMS Training	153,293
522	70	12	05	Overtime - EMT School (Academy)	24,736
522	70	12	06	Overtime - CQI	12,418
522	70	12	07	Overtime - Paramedic Refresher	34,631
					2024

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					<u>Budget</u>
522	70	20	01	Medicare & PFML	194,883
522	70	20	02	L&I	289,723
522	70	20	03	Deferred Compensation	273,600
522	70	20	04	Retirement	433,245
522	70	20	06	Medical Insurance	905,094
522	70	20	07	Dental Insurance	78,747
522	70	20	13	Wellness Program	47,080
Salaries/Benefits					11,028,702
522	70	31	01	Printing	500
522	70	31	02	Operating Supplies	535,000
522	70	31	03	EMS Equipment	50,000
522	70	31	04	IWM - Waste Removal	6,000
522	70	31	05	Books & Resources	1,750
522	70	41	01	Base Physician	44,500
522	70	41	02	Transport Billing	147,500
522	70	41	03	Immunization Program	4,800
522	70	41	04	County EMS Fees	6,000
522	70	41	06	Outside Instructors	4,800
522	70	43	01	Professional Development	40,000
522	70	43	02	Paramedic School	27,000
522	70	43	03	EMT School - Recruit Academy	0
522	70	43	04	Required Recertification Skills Training	45,000
522	70	48	01	Maintenance Agreements	50,000
522	70	48	02	Equipment	33,500
522	70	49	04	Dues & Subscriptions	100
Supplies/Services					996,450

TO OUR COMMUNITY

EMERGENCY MANAGEMENT

The area of the budget supports an Emergency Preparedness Coordinator, two Emergency Management Coordinators, and portions of a Deputy Chief and Assistant Chief. In 2023, one of the Emergency Management Coordinator positions went from part-time to full-time; the impact of that is reflected here. The Emergency Management Coordinator positions have offsetting revenue through and Interlocal Agreement with the Cities of Lakewood and University Place, as well as the Town of Steilacoom. WFPR is the lead agency of the West Pierce Emergency Management Coalition.

<u>ACCOUNT NUMBER</u>					<u>Budget</u>
<u>EMERGENCY MANAGEMENT</u>					
525	60	11	01	Salaries	413,681
525	60	20	01	Medicare & PFML	9,629
525	60	20	02	L & I	2,251
525	60	20	03	Deferred Compensation	12,600
525	60	20	05	Retirement	35,094
525	60	20	06	Medical Insurance	31,305
525	60	20	07	Dental Insurance	3,881
525	60	20	13	Wellness Program	2,450
525	60	20	15	Uniforms	720
Salaries/Benefits					511,612
525	60	31	02	Printing/Advertising Materials	2,050
525	60	31	07	Books/Reference Materials	200
525	60	31	10	General Operating	2,500
525	60	31	11	Handouts	3,000
525	60	31	22	Disaster Supplies	4,750
522	60	41	07	Services	24,000
522	60	41	10	WPEMC Website	1,320
525	60	41	12	Programs	9,500
525	60	43	01	Professional Development	12,000
525	60	49	01	Memberships	1,100
Supplies/Services					60,420

TO OUR COMMUNITY

COMMUNICATIONS

The user fee to South Sound 911 is reflecting a decrease from 2023. This continues to reflect an overall decrease in service fees since transitioning from Fire Comm to SS911. You will see a new line item for Radio Fees, which will now be paid directly to SS911. SS911 is the agency who takes 9-1-1 calls and dispatches our personnel to incidents.

<u>ACCOUNT NUMBER</u>					2024 Budget
				<u>Communications</u>	
528	70	41	00	User Fee Allocation	650,920
528	70	41	01	Radio Fees	1,530
				Supplies/Services	652,450

CAPITAL

The 2024 Capital requests include Suppression Equipment: *structural firefighting personal protective equipment for new recruits, equipment for primary apparatus, and alternative response gear*. EMS Equipment: *outfit reserve units, monitors, and Operative IQ RFID system*. IT: *electronic records retention, switches, Station 21 reader board, iPads and laptops, and Operative IQ for fleet*. Facility Improvements: *HVAC system upgrades, hot water systems at Station 21, 22, and 23, exterior paint at Stations 21 and 23, a roof for Fire Comm, and plymovent reconfiguration at Station 20*. Vehicles: *five staff vehicles*. Administration: *financial costing/forecasting software*. Leases were also moved from M&O to capital in 2023 due to auditing purposes.

INFRASTRUCTURE / CAPITAL PROJECTS

The list of projects undergoing evaluation include:

Station 24 remodel, fencing, training props/site, and vehicle canopy. Station 21 fencing and gates. Wireless programmable locks for all facilities and locker room remodels at remaining stations. Additionally, the rechassis of three medic units, purchase of an engine company, SCBA's (*currently funding is being sought through grants*) and finally radios (*this is under consideration for SS911 to pay for*). By issuing non-voter approved debt, to be repaid with operating dollars, we anticipate being able to accomplish many, if not all, of the items. Some of the funds that had been allocated for capital during the four-year levy will be redirected to debt service payments. By utilizing this option, it will prevent these projects from needing to be addressed with the voter approved issuance anticipated for the Training Grounds, Station 32, and Logistics Center. Additionally, it will allow for a purposeful and balanced workload and project oversight.

In the 2024 projected line items, \$1,200,000 in apparatus is for the rechassis of three medic units and \$550,000 in the infrastructure updates accounts for wireless programmable locks for all facilities.

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<u>ACCOUNT NUMBER</u>					2024 Budget
<u>Capital</u>					
594	10	41	00	Administration	21,000
594	20	64	01	Suppression Equipment	359,400
594	70	21	01	Regional PM Grant	755,304
594	26	64	00	EMS Equipment	136,520
594	50	23	01	FIIRE Program Grant	0
594	50	62	00	Facility Improvements	147,000
594	50	62	01	Facility Leases	138,582
594	50	64	23	Infrastructure Upgrades	830,000
594	60	64	32	IT	478,500
594	61	64	00	Apparatus	1,200,000
594	61	64	04	Vehicles	273,000
Capital					4,339,306

RESERVE FUND DEPOSIT

The District is depositing funds into the reserve fund in 2024 to assist in reaching the Board's policy goal of retaining 10% of the value of the Capital Assets Plan in reserve as well as retaining 5% of the prior year's operating budget in reserve for emergent situations. At year end 2024; the District will have a total of nearly \$6.8 million in the Reserve Fund.

DEBT SERVICE

LOCAL Program debt service and assumed debt service on a new issuance of non-voter approved debt. 2024 is year three of five LOCAL Program debt used to purchase a ladder, (2) engines, and (3) medic units with a payment of \$794,075.

SUMMARY

In summary, the Operating Budget for the District moving into 2024 reflects a 5.8% increase in Salary & Benefits; 8.74% increase in Supplies & Services, a reduction of 1.99% to South Sound 911, a significant

TO OUR COMMUNITY

increase to Capital, a reduction in deposit into the District's Reserve Fund, and finally, a proposed increase to debt service to facilitate non-voter approved bond debt.

	2024
	<u>Budget</u>
Salaries & Benefits	52,026,389
Supplies & Services	5,184,249
SS911 Costs	652,450
Subtotal	57,863,088
Capital & Grants	4,339,306
Reserve Deposit	200,000
Debt Service Payment	1,401,394
Total	63,803,787

Reserve Fund

CAPITAL ASSET REPLACEMENT & IMPROVEMENT AND EMERGENT FUNDING

Since the decline in the economy began to impact the District in 2009, the Reserve Fund had gone underfunded as one of the means to reduce the economic impact to daily operations. The fund had not been utilized for operational dollars, rather, reduced or no deposits were made for future purchases.

Board policy relating to the Reserve Fund outlines amounts the District should strive for replacement of capital assets as well as for emergent situations. The Policy lays out a goal of 10% (*currently approximately \$3.5 million*) of the value of the District's capital assets and 5% (*currently approximately \$2.55 million*) of the District's prior year Maintenance & Operations Budget for emergent situations. The Board also took action to restrict funds received from the sale of Station 32 for use in the future for new infrastructure as well as earmark some new monies for the same.

At year-end 2024, the approximate balance of the fund will be \$6.8 million;

- \$1.3 million, funds restricted by the Board for infrastructure improvements
- \$2.5 million for emergent situations
- \$3.0 million for future capital asset replacement

General Obligation Bond Fund

LOCAL PROGRAM

The District currently has one LOCAL Program funding issuance (5-year; in the third year of five for repayment), it will be paid off at year-end 2026. Debt payment for 2024 is \$794,075; this payment is issued from the GOB fund via transfer from the Expense Fund.

NON VOTER APPROVED DEBT

Debt service on proposed issuance of non-voter approved debt, budgeted to occur in 2024. Anticipate approximately \$16.5 million total, with a 20-year life. Payment is issued from the GOB fund via transfer from the Expense Fund.

Approval of the Budget does not constitute approval of the bond issuance. That process will begin in December, with request for board action on the Bond Resolution most likely occurring in January. These are estimated time frames for bond proceeds to be available late 1st quarter 2024.

TO OUR COMMUNITY

APPENDICIES

CASH FLOW

	<u>REVENUE</u>
	2024
	<u>Budget</u>
<i>Beginning Fund Balance:</i>	
Expense Fund Cash January 1	10,153,189
<i>Taxes</i>	
Prior Year Taxes	609,256
Regular Levy	24,421,641
EMS Levy	8,136,020
Uncollected Taxes	(651,153)
M&O Levy	16,951,359
<i>Licenses & Permits</i>	
Permits	101,000
<i>Intergovernmental</i>	
Direct Federal Grants	686,640
State Grants	1,400
GEMT Funds	4,330,000
<i>Intergovernmental Services</i>	
Fire Protection Contracts	1,662,457
Fire Marshal Contract - City of Lakewood	273,143
ILA - Emergency Management Consortium	164,865
Steilacoom	567,368
Fire Protection Contract - Veteran's Administration	301,186
<i>Charges for Goods & Services</i>	
Sale of Merchandise	5,000
Transport Fees	2,545,000
<i>Other Public Safety</i>	
CPR/Safesitter	5,000
Recruit Academy or other Fire Service Courses	15,000
CERT/Other Classes	10,000
<i>Repair Charges</i>	
Fleet Maintenance Agreements	13,000
Transportation - Sale of Parts	6,000

TO OUR COMMUNITY

<i>Miscellaneous</i>	2024
	<u>Budget</u>
Interest Income	315,000
Other Use Charges	14,700
Surplus	5,000
Other	451,000
Non-Revenues (<i>Capital Project Funds from Bonds</i>)	1,700,000
Transfer In	0
Total Revenue	72,793,070
	2024
	<u>Budget</u>
<i>Legislative</i>	67,568
<i>IT</i>	2,168,223
<i>Communications & Planning</i>	741,458
<i>Administration</i>	4,479,765
<i>Suppression</i>	28,975,945
<i>Community Risk Reduction</i>	
Community Risk Reduction	2,558,172
Emergency Management	572,032
<i>Training / EMS</i>	
Training	2,089,229
EMS	12,025,152
<i>Logistics</i>	
Facilities	1,778,843
Fleet	1,754,252
SS911 Expenses	652,450
Operations Sub-Total	57,863,088
Capital	1,834,002
Infrastructure Projects (Capital Projects)	1,750,000
Grants	755,304

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	2024
	<u>Budget</u>
Reserve Fund Deposit	200,000
Debt Service Payment - LOCAL Program	794,075
*New Debt Service - Non-voter approved bonds	607,319
Total Expense	<u>63,803,788</u>
Ending Fund Balance:	8,989,283
<i>Beginning Fund Balance (Policy 1020)</i>	<i>10,921,388</i>