



Respond Efficiently ■ Execute Flawlessly ■ BE NICE!

BUDGET HEARING HELD – OCTOBER 15,
2024

ADOPTED BUDGET FY 2025

This document will provide you with an overview of the District, as well as the coming year's budgeted revenue and expenditures. The Board of Fire Commissioners approved this balanced budget at a special meeting on November 12th.

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Executive Summary

2025 BUDGET

WPFR's 2025 budget focuses on supporting the needs of the public through continued evaluation and improvement of our response model and services, while maintaining operational efficiency. It addresses the growing needs of our community and impact those needs have on call volume and programs. This budget fosters enhancement of emergency response capabilities, invests in personnel and infrastructure, and ensures our long-term sustainability for our community. Additionally, closing out the final year of the District's current Strategic Plan, the budget supports addressing identified internal weaknesses and external opportunities & challenges. In this budget you will see the continued thread of addressing Community Health and Infrastructure Management as well as increased focus on Safety & Wellness; all Strategic Goals in that plan.

Key Objectives:

1. Improving Response Model:

- Investment in personnel, apparatus, equipment, programs, and technology to improve overall service delivery and first responder safety.

2. Investing in Personnel:

- A continued focus on recruitment, training, and retention to address the growing population and service demand.
- Support and expansion of firefighter and paramedic programs to meet the increasing complexity of emergencies.
- Budget for additional operations positions, aimed at better supporting our response model, while also supporting the ever-increasing training requirements and health & safety of personnel.
- Budget for additional administrative staff positions to better support all divisions of the organization.

3. Infrastructure:

- Allocation for critical infrastructure maintenance and upgrades.
- Funding for the debt service on non-voter approved debt issued in 2024 for apparatus, station safety and upgrades, and equipment.

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4. Technology:

- Investments in communications equipment to improve incident management and operational efficiency.

Budget Overview:

- **Operations Budget Request:** \$63,765,375 representing a 10.2% increase from the previous year.
 - **Personnel Costs:** \$56,998,559; which includes salaries and benefits.
 - **Operational Costs:** \$6,125,366; covering day-to-day expenses, equipment maintenance and supplies. Additional \$641,450 for South Sound 9-1-1 services.
- **Capital Expenditures:** \$4,063,166; focused on operations equipment, communications, staff vehicles, apparatus, facility improvements, grants, and technology.
- **Contractual Costs:** \$340,050; due to Pierce County for collection of FBC.
- **Reserve Fund Deposit:** \$200,000; funding infrastructure and emergent funding plan.
- **Debt Services:** \$2,285,199; year four of five for LOCAL program financing and non-voter approved bond payments.
- **Total General Fund Annual Expenditure:** \$70,653,790

Rationale:

The approved budget reflects the growing demands due to population growth, development, and evolving emergency service needs. The District remains committed to maintaining fiscal responsibility while ensuring that the safety of the community and personnel are not compromised. By investing strategically in personnel, equipment, and technology, this budget positions the District to meet current challenges and prepare for future demands.

In summary, the 2025 budget is designed to enhance our ability to protect lives and property while ensuring that we operate efficiently and effectively, with a continued focus on service, safety, and training.

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 continuing work 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 2023, the District responded to 17,809 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 is currently undergoing a new rating process.

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District Map



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.

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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 **Scott Casebolt** **2024 – 2029**



Commissioner Casebolt retired from a 42-year fire service career in 2018. After four years of volunteering he was hired by Tacoma Fire in April of 1980, serving in many capacities, including Paramedic for 29 years and retiring as a Lieutenant in 2013. He then served as Fire Chief in Tangent, Oregon, for five years, retiring again in 2018. He was previously a Fire Commissioner with Gig Harbor Fire & Medic One from 2007-2013. Commissioner Casebolt is currently working part-time as an Adjunct Faculty member in the Fire Service Leadership & Management degree program at Pierce College. He has and Associates in Applied Science degree as well as a Bachelor of Science in Business Management degree. Additionally, he has attended multiple class at the National Fire Academy. In his spare time, he plays the bagpipes with Puget Sound Firefighters Pipes & Drums.

Commissioner Casebolt resides in Lakewood with his wife JoAnn. Together, they have two grown children and two grandchildren.

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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. 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.

Position 5 Vacant 2025

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.

COMMISSIONER GUIDING PRINCIPLES: Commissioners of WPFR are elected to represent the entire 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.

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Leadership

EXECUTIVE STAFF

Fire Chief – Jim Sharp

Deputy Chiefs

Michael Boltz – Operations (Suppression, Training, EMS, Health & Safety)

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

Assistant Chiefs

Scott Adams – Logistics and Fleet

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

Ernst Hebeisen – EMS and Health & Safety

Ryan McGrady – Suppression and Training

Director of Administrative Services & Finance – Koree Wick

STRATEGIC PLAN

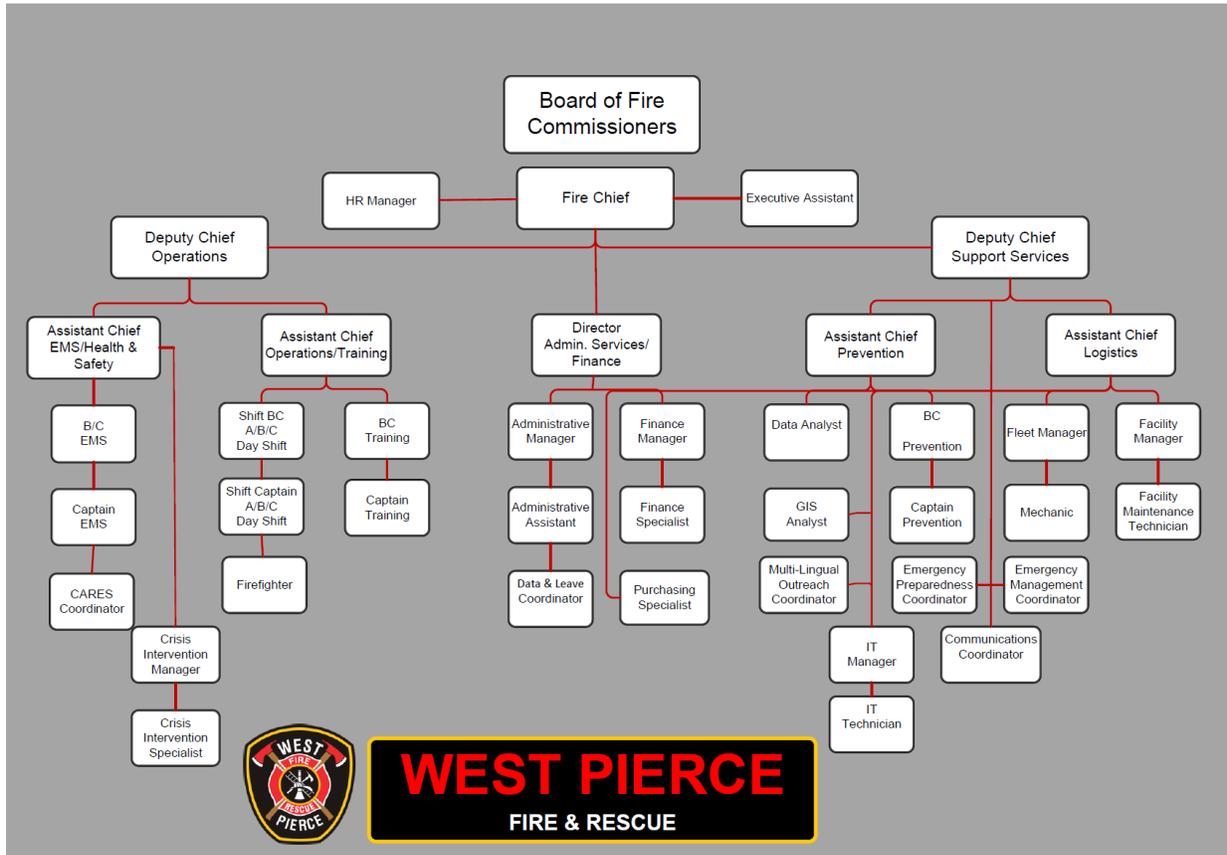
- **MISSION STATEMENT:** West Pierce Fire & Rescue is a community partner dedicated to saving lives, improving health and safety, and protecting property.
- **VISION STATEMENT:** To be a progressive community and industry leader that readily adapts to the needs of current and future generations.
- **MOTTO:** 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.

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- **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.

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Organization Chart



Employee Counts (230 FTE's and 2 PTE's)

Executive Staff – 8

Operations – 171 (169 Shift; 2 Days)

EMS – 4

Administrative Services/Finance – 13

IT – 4

Emergency Management – 3

Logistics; Facilities – 4 and Fleet – 5

Executive Staff Support – 2

Training – 3

Crisis Intervention – 3; (2 Part-time)

Community Risk Reduction – 9

Communications & Planning – 3

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 medic units, and two 12-hour squads. In addition to emergency response, Suppression also administers the following programs: Technical Rescue; Water Rescue, consisting of Rescue Swimmers and Divers; Marine Operations, which includes three marine crafts, one on American Lake, one moored at Narrows Marina and one trailered; and Hazardous Materials. 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 2023, the District responded to 17,809 incidents, nearly 80% of which were EMS related.

EMERGENCY MEDICAL SERVICES (EMS)

The EMS Division currently supports 51 Paramedics and 133 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, nearly 5,000 hours of EMS-related training were completed by WPFR operations personnel.

HEALTH & SAFETY

Through realignment of the duties and responsibilities of the Assistant Chief's, the District increased its focus on Health, Safety and Wellness. In the past the role of the District Safety Officer was absorbed into the job description of the EMS and Training Assistant Chief with wellness being done by committee. The District's Health and Safety Officer (HSO) is pivotal in fostering a safe and healthy work environment by identifying potential hazards, conducting risk assessments, and implementing safety measures to mitigate risks.

The HSO develops and enforces health and safety policies, ensuring compliance with the relevant Washington Administrative Codes and industry best practices for safety regulations and standards. This role is essential in promoting a culture of safety and ensuring the well-being of all employees.

West Pierce values, believes in, and invests in our members. Everyone in the organization is essential to our operations and our service to the community. The HSO is the lead for our District's Wellness program. The wellness program provides opportunities and encourages the physical, mental, and emotional wellbeing of our employees.

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TRAINING

The Training Division is responsible for teaching, scheduling, tracking and coordinating the delivery of fire training for all WPFR operations personnel. 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. In 2023, over 54,000 hours of training were completed by WPFR operations personnel.

COMMUNITY RISK REDUCTION

Community Risk Reduction 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 2023, over 200 residences were visited, distributing over 180 "Prevent Fire in Your Home" booklets. Installed 612 smoke and carbon monoxide alarms as well as replacing 92 batteries. A total of 1,586 inspections were conducted including 894 fire & life safety inspections; 498 plans reviewed, and 1,463 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.

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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

Communications and Planning 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 Communications Coordinator 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.

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 15.97 acres of combined exterior space, the assessed value of which is currently \$25.8 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 110 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.

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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 2023, WPFR CERT volunteers accumulated 1,302 volunteer hours.

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.

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 26% commercial, 4% industrial; the remaining is residential.

WHAT TYPES OF PROPERTY TAX LEVIES DOES THE DISTRICT USE?

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

1. **Regular Levy** – Prior Statutory limit was \$1.50 per \$1,000 of AV; however with the passage of the FBC, limit is reduced to \$1.00 per \$1,000 of AV.
2. **EMS Levy** – Statutory limit \$0.50 per \$1,000 of AV. Voters approved a six-year lid-lift in August of 2019; 2025 is the fifth year of the six-year lift.
3. **Maintenance & Operations (M&O) Levy** (*Often referred to as special levy*) – This funding mechanism was replaced by the FBC beginning in 2025.

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WHAT OTHER TYPES OF SUPPLEMENTAL REVENUE IS AVAILABLE?

RCW 52.18 authorizes the imposition of a Fire Benefit Charge. Implementation of this charge reduces the Regular Levy from \$1.50 to \$1.00 per \$1,000 and eliminates the M&O Levy:

Fire Benefit Charge – Voter approved; requires super majority to pass initially, with simple majority renewals. Can be asked for six years, ten years, or permanent (permanent requires a super majority). Can be no more than 60% of the District’s operating budget.

In 2024, the District asked the voters to move away from the M&O levy for supplemental funding to a Fire Benefit Charge. Voters overwhelmingly authorized the move. The FBC will run 2025-2030.

WHAT IS A FIRE BENEFIT CHARGE (FBC)?

An FBC is a fee based on how a property is used and the size of structures, not the property’s assessed value. It takes into consideration that those who benefit more from fire protection services (e.g. large structures and structures used in a manner that pose higher fire risk) should pay more for service than small buildings (e.g. single-family homes) as it generally costs less to protect a smaller structure during a fire or other emergency. RCW 52.18 authorizes Fire Districts to impose an FBC, not to exceed 60% of the District’s operating budget. Voter approval is required for imposition of this fee.

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.

ARE THERE ANY FBC EXEMPTIONS AVAILABLE?

The FBC does not apply to vacant land, there are additional exemptions, similar to that of property tax exemptions, the full detail can be found in RCW 52.18.010 and 52.18.090, as well as 84.36.381 through 84.36.389.

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.

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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 2025 property taxes exceeds 1%.

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 2024;

Regular Levy is \$1.3204 per \$1,000

EMS Levy is \$0.4399 per \$1,000

For a home valued at \$500,000, the calculation would be; $\$500,000 / \$1,000 \times \$1.7603 = \880.00 .

WHAT IS A LID LIFT?

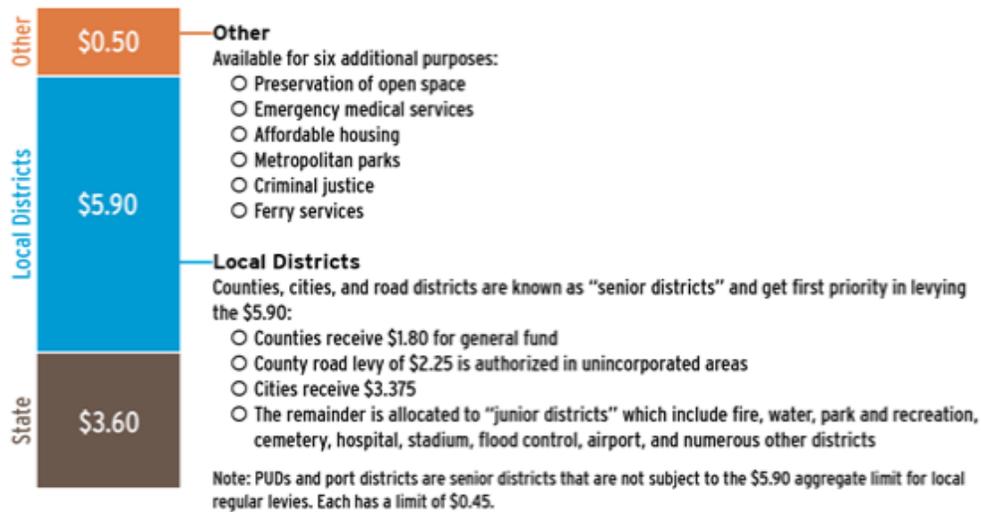
A taxing jurisdiction that is collecting less than its maximum statutory levy rate may ask a simple majority of voters to "lift" the total levy amount collected from current assessed valuation by more than 1% (RCW 84.55.050 and WAC 458-19-045). The new levy rate cannot exceed the maximum statutory rate. 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.

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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.



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 prorating, however the EMS and M&O Levies are excluded. Which levies are lowered in prorating, 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 prorating.

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.

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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.

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.
- **Capital Projects:** The Capital Projects Fund of the District facilitates the expenditure of proceeds for the issuance of bond debt for infrastructure, apparatus, and equipment.
- **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 outstanding non-voter approved General Obligation Bond debt, which was issued during 2024 for infrastructure improvements, equipment, and apparatus.

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.

TO OUR COMMUNITY

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.

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.

TO OUR COMMUNITY

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.

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.

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WHAT DEBT DOES THE DISTRICT HAVE?

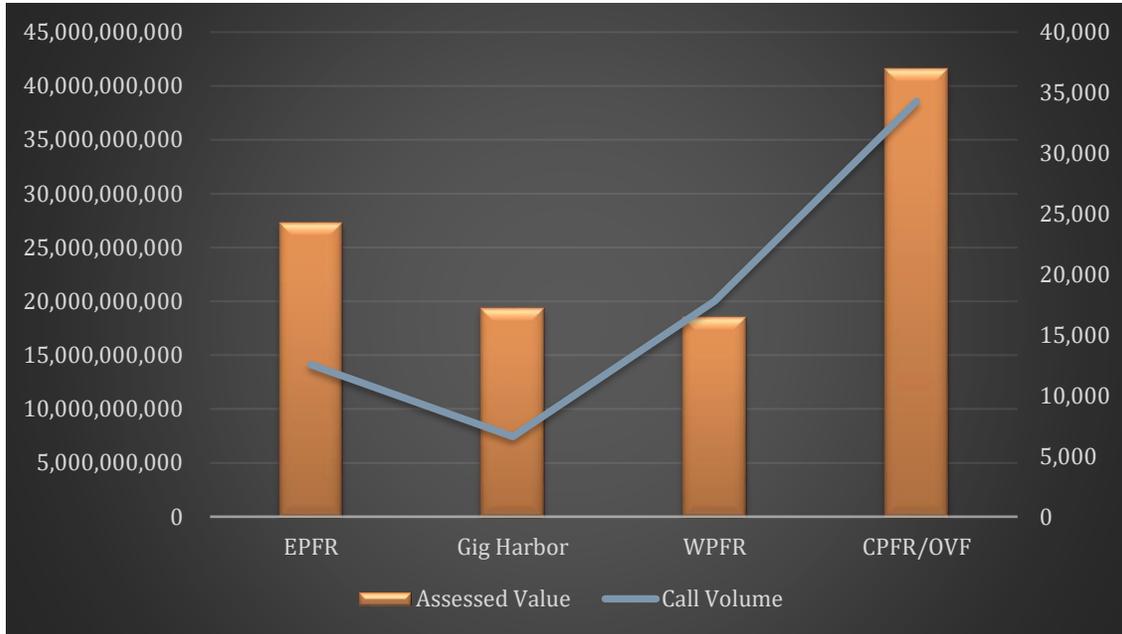
The District has a LOCAL Program funding issue outstanding for the purchase of an Ariel, three fire engines and two medic units. It has a five-year payment plan that will be completed in 2026. Additionally, in 2024, the District issued non-voter approved bonds totaling \$20 million to be used for infrastructure improvements such as remodel of Station 24, station and grounds security, apparatus, and equipment.

TO OUR COMMUNITY

How do we compare?

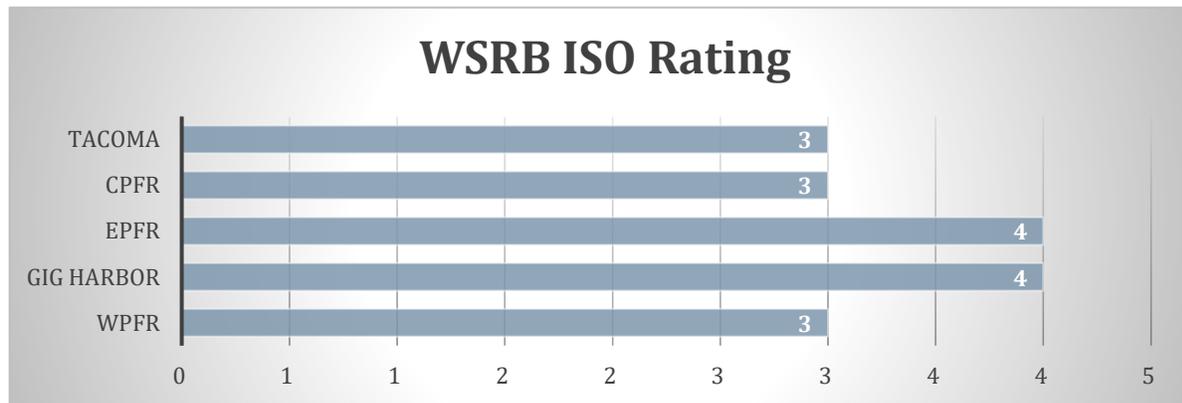
HOW DOES WPFR COMPARE TO SURROUNDING FIRE AGENCIES IN ASSESSED VALUE VS CALL VOLUME?

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?

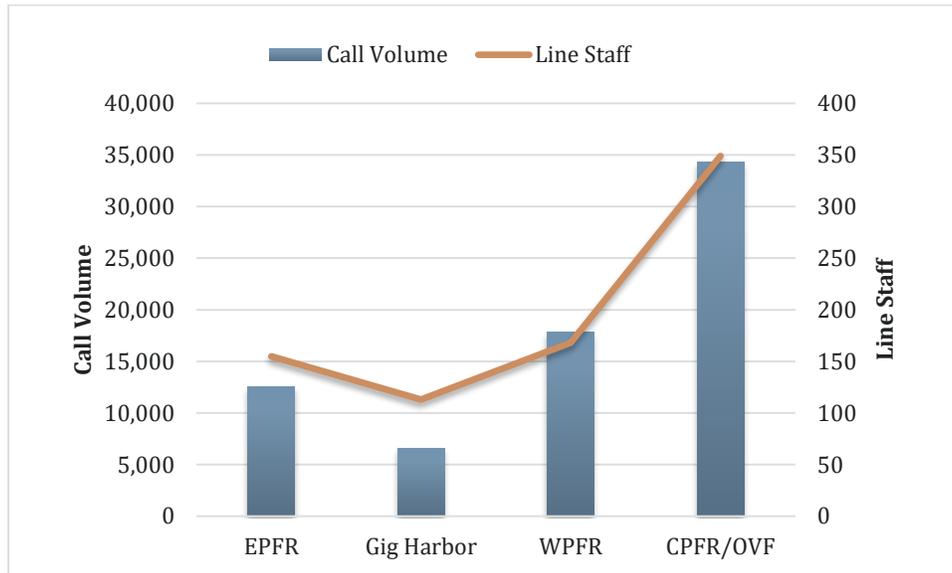
As shown in the graph below, WPFR is one of the leaders in insurance rating in this area. The WSRB rates fire protection from a 1 to a 10, 1 being the best. There are only three agencies in the State with a class 2 rating and none with a class 1 rating.



TO OUR COMMUNITY

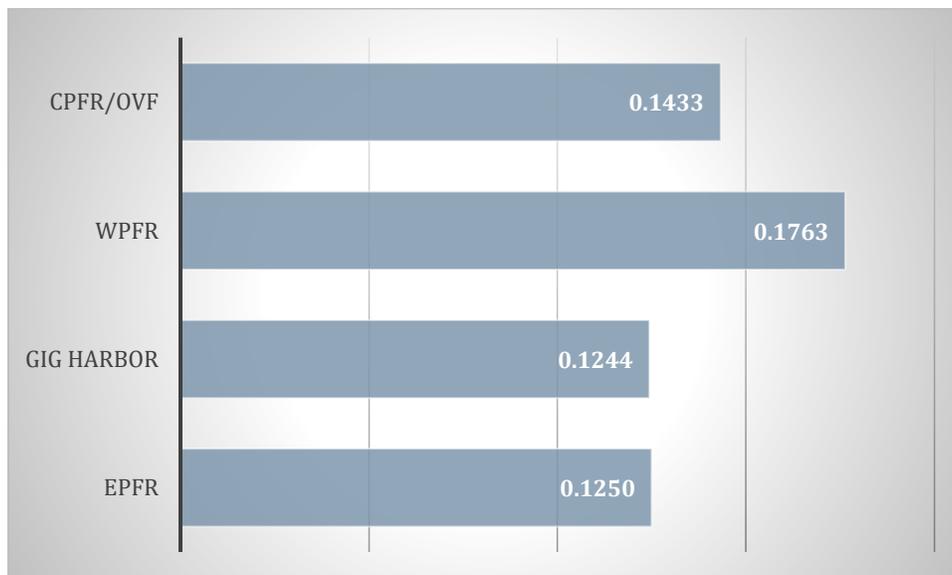
HOW DOES WPFR COMPARE IN OPERATIONS STAFFING?

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



HOW DOES WPFR COMPARE IN CALL VOLUME PER CAPITA?

The following graphs represents call volume per capita (calls per person) comparisons of WPFR to other agencies in Pierce County.

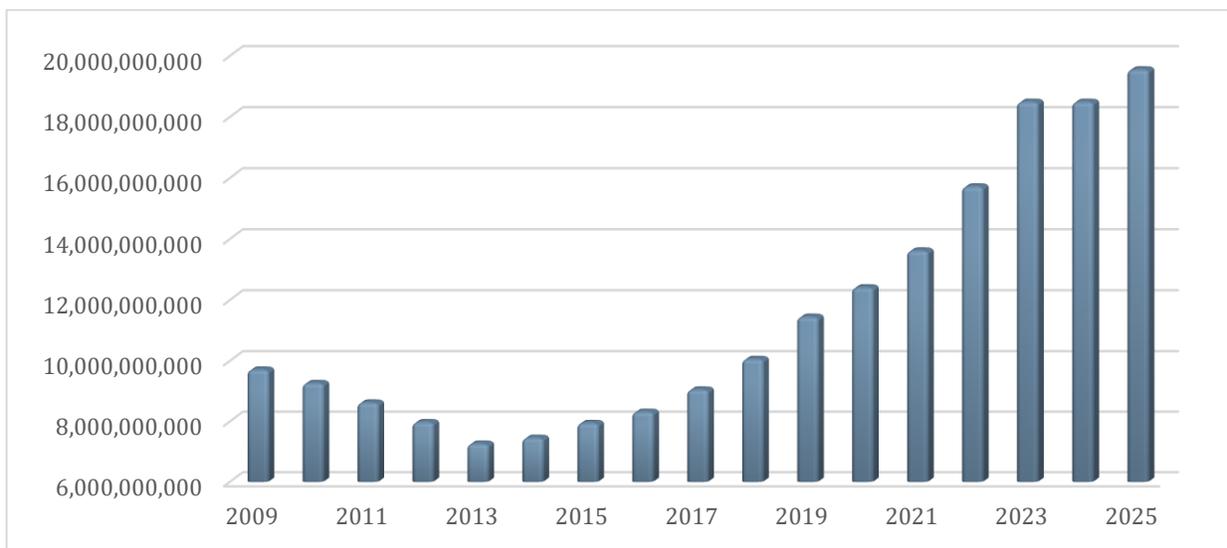


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Trends

ASSESSED VALUE

The District's Preliminary Assessed Value (AV) for 2025 tax collection is estimated at \$19,522,166,720. The final certified values are available in December. This represents a 5.75% increase over current year; creating an average of 4.79% annually since 2009. We've seen a high of 17.65% in 2023 and a low of -8.93% in 2013. The median increase is 6.16%.

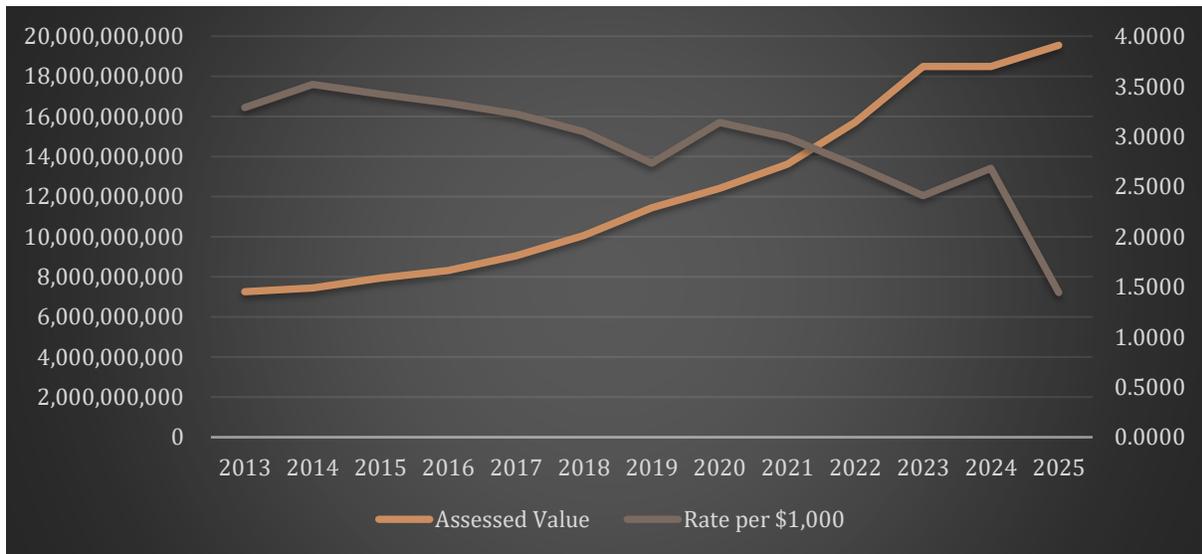


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ASSESED VALUE AS IT RELATES TO LEVY RATE PER \$1,000

As AV's increase, rates per \$1,000 decrease; the inverse is true as well. The 2020 spike in rate per \$1,000 is due to both the Regular & EMS levies receiving support from the voters to return to the statutory rate per \$1,000.

In November of 2024, the District asked the voters to move to an FBC method of supplemental funding. This will reduce property taxes. The M&O Levy is being eliminated and the statutorily authorized amount of the Regular Levy will be reduced by 1/3 beginning in 2025.

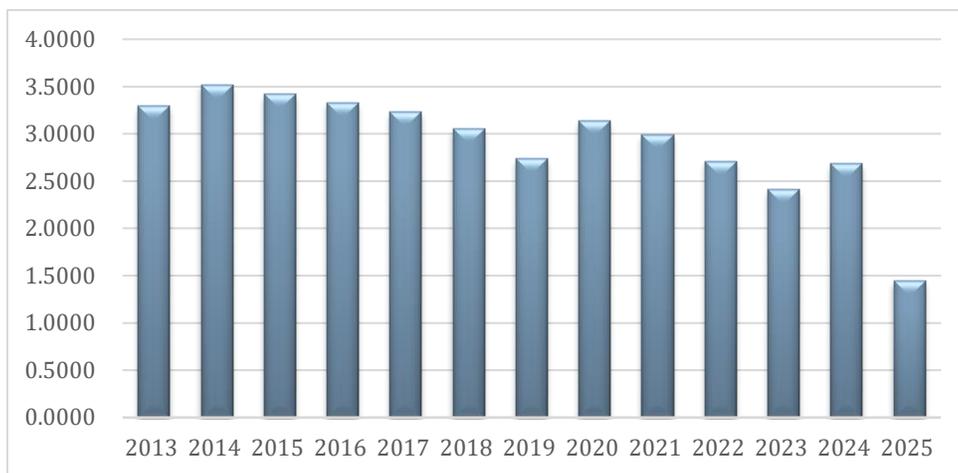


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LEVY RATE PER \$1,000

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.

In November of 2024, the District asked the voters to move to an FBC method of supplemental funding. This will reduce property taxes. The M&O Levy is being eliminated and the statutorily authorized amount of the Regular Levy will be reduced by 1/3 beginning in 2025.

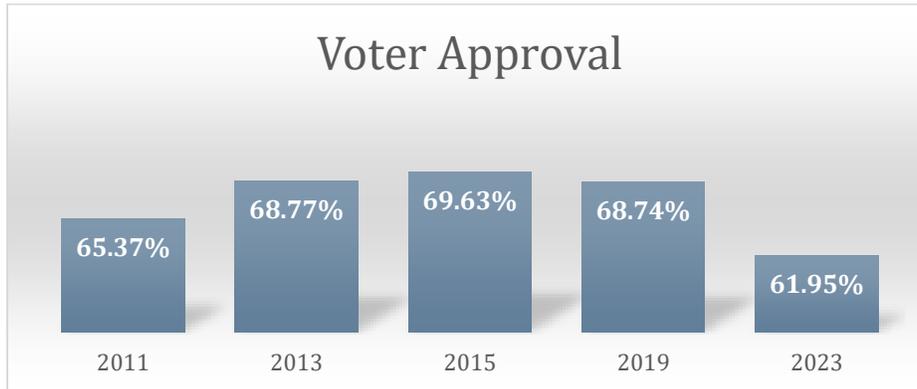


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M&O LEVY - VOTER APPROVAL

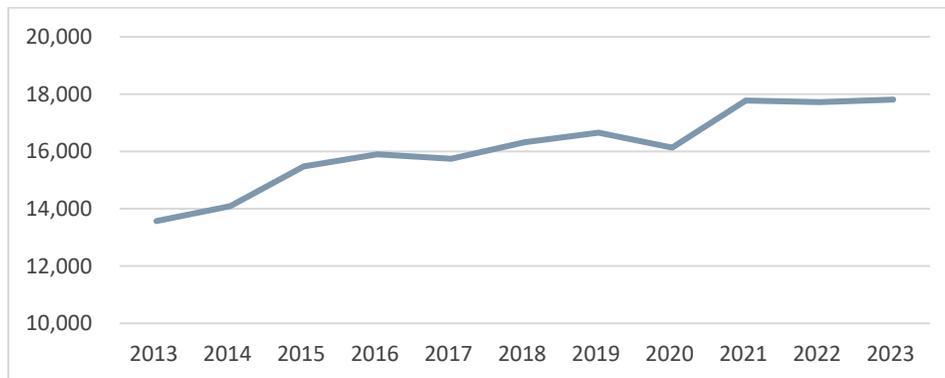
Even prior to the merger of Districts 2 and 3, both agencies enjoyed the support of their voters. District 2 & 3 have consistently received approval for their respective M&O levies since implantation of each in 1974 and 2001. WPFRR has continued to receive the support of constituents. 2011 and 2013 elections 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 would have expired at the end of 2027; however, with the passage of the FBC, this funding source is being eliminated effective 2025.

In November of 2024, the District asked the voters to move to an FBC method of supplemental funding. This will reduce property taxes. The M&O Levy is being eliminated and the statutorily authorized amount of the Regular Levy will be reduced by 1/3 beginning in 2025.



CALL VOLUME

The drop in call volume in 2020 was a result of the COVID-19 pandemic. Since 2013 overall call volume has increased 31.25%, with an average annual increase of 3%.



TO OUR COMMUNITY

Cash Flow

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.

2025 ESTIMATED TAXES

Preliminary AVs reflect a 5.75% increase over current year

- Prior year taxes
- Regular Levy
 - \$1.00 per \$1,000 of AV (statutory limit) which is estimated to generate \$19,552,167.
 - Rate can be affected by pro-rationing.
- EMS Levy (*Permanent*)
 - \$0.4430 per \$1,000 of AV (statutory limit) which is estimated to generate \$8,660,744.
 - Rate can be affected by pro-rationing.
 - 2025 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%.

Tax Increment Finance Area (TIF)

The City of Lakewood created a TIF in 2024; the amount of unrealized revenue (under the levy method of funding) as a result, totals \$60,319.38 between the Regular & EMS Levies; this amount would be reduced should the FBC be authorized. The reduction in revenue is reflected in these projections.

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

Properties coming on to the tax rolls for the first time, estimated at \$136,757,974 representing \$135,553 in revenue between the Regular and EMS Levies.

Administrative refunds totaling \$90,506 in revenue between the Regular & EMS Levies.

- Uncollected Taxes - Estimated at approximately 1.5% of Levies will not be collected during the current taxing year.
- Fire Benefit Charge (FBC)
 - The voters authorized a six-year FBC to run 2025-2030.
 - Each year, the Board of Fire Commissioners, at a Public Hearing, will adopt the amount of the FBC through passage of a Resolution.

TO OUR COMMUNITY

- The County Assessor will collect the FBC on behalf of the District at the same time as they collect and distribute taxes.
- Currently, over the course of the six-year period; we are projecting the need for approximately \$34 million annually.
 - The 3rd \$0.50 of the Regular Levy has been eliminated; the new rate is \$1.00.
 - The M&O Levy is eliminated.
 - Requires a contract for service with Pierce County Assessor for collection of the FBC at a cost of approximately 1% of the FBC annually.
 - Over the course of the six-year FBC, the average percentage per year of the budget is 44.86%

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 capital 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 also has a 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.

TO OUR COMMUNITY

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 order to stay in alignment with other regional providers. Transport fee rates were adjusted in January 2024; prior to this change, they had only been adjusted once 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.

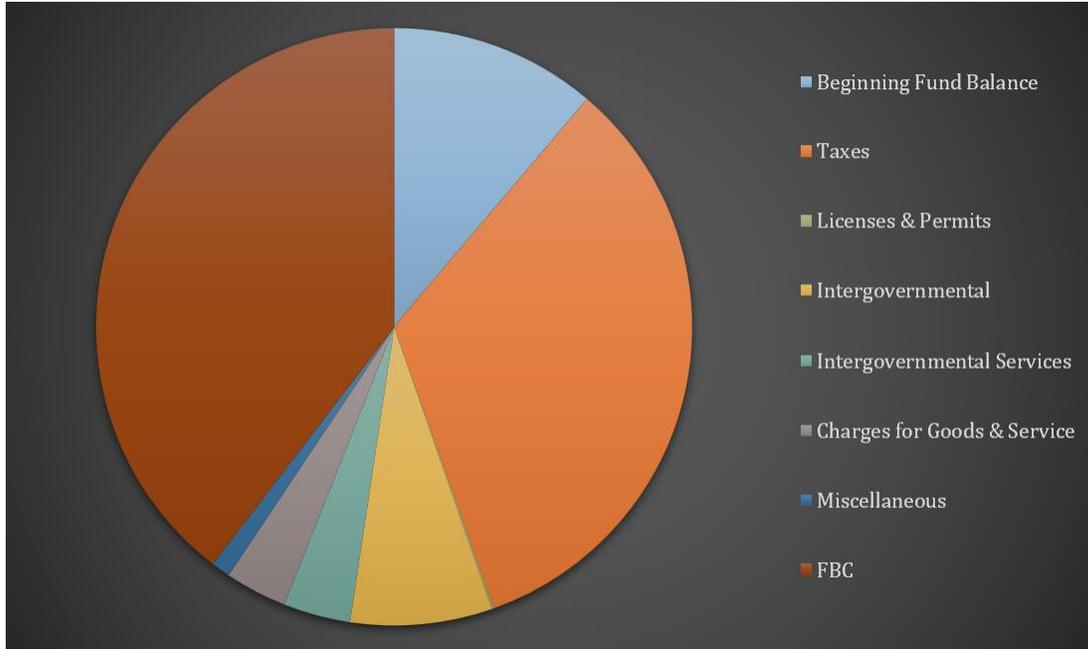
MISCELLANEOUS

- **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 2025.

TO OUR COMMUNITY

Summary of Revenue Sources



EXPENDITURES – GENERAL FUND

PERSONNEL

Inclusive of salaries and benefits, personnel account for approximately 81% 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, 9% is Overtime, and 24% for Benefits. The 2025 budget funds 230 FTEs as well as two PTEs. 169 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.

RESERVE FUND DEPOSIT

The District is depositing funds into the reserve fund in 2025 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 2025; the District will have a total of just over \$5.5 million in the Reserve Fund.

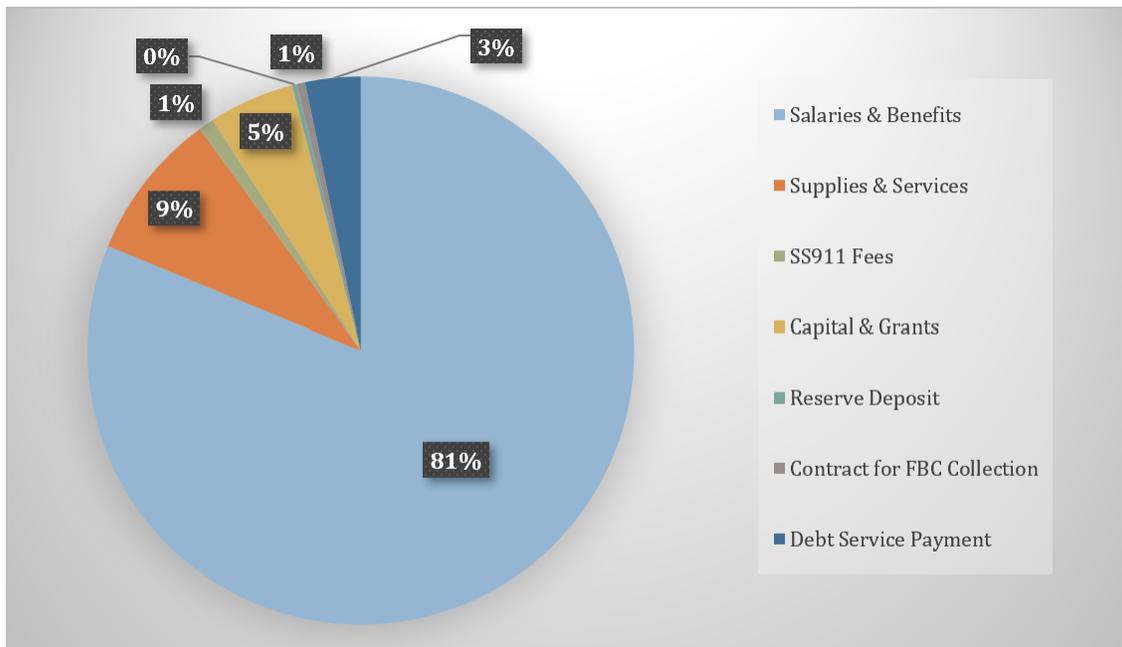
TO OUR COMMUNITY

DEBT SERVICE

LOCAL Program debt service and assumed debt service on a new issuance of non-voter approved debt. 2025 is year four of five LOCAL Program debt used to purchase an aerial, (2) engines, and (3) medic units with a payment of \$793,199.

Additionally, the District will pay \$1,492,000 in debt service on the non-voter approved bond debt issued in 2024 of \$18,490,000.

The following graph reflects the overall breakdown of the allocation of dollars for fiscal year 2025's Maintenance & Operations Budget (Inclusive of Capital, Grants, Reserve Fund deposit, and debt payments).



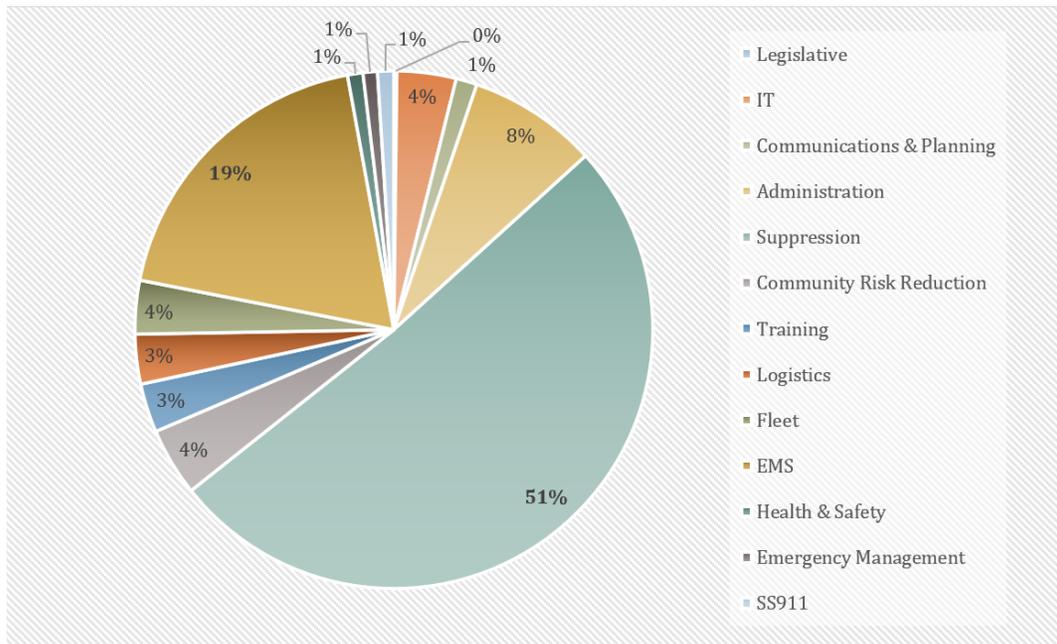
Expenditures by Division/Budget Area

OVERALL HIGHLIGHTS

The annual average CPI for 2023 (*used for 2025 budget development*) is 5.93%; however, most employment/labor contracts stipulate a ceiling of 4%. The District is currently in negotiations with the District's largest bargaining unit. Overall medical and dental insurance premiums reflect a 4% and 7% respectively. L&I rates continue to increase fairly substantially; however, we receive benefit of a 10% reduction in premiums for line personnel 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 four years ago. You will see a new budget area, Health & Safety, the District underwent a reorganization during 2024, with its emphasis on employee health, safety, and wellness, and a specific assignment occurred to better address this need. There are two new Administrative Assistant positions in the 2025 budget; this will allow support of all divisions of the District as well as support implementation and administration of the FBC. The District added operational staffing positions over the course of the last two years, in order to better balance full-time employee counts and overtime. In 2024, the District's Chaplain/Peer Support Program was evaluated for needed change, resulting in movement from two part-time positions to a new full-time Crisis Intervention Manager and two part-time Crisis Intervention Specialists; that change is reflected here. These positions are reflected in the Health & Safety portion of the budget.

Percentage allocated by Division/Budget Area

70% of Divisional Budget amount is Operations



TO OUR COMMUNITY

CAPITAL

2025 Capital includes Portable Radios, SCBA's (90% grant funded), Roof Vent Prop on the Drill Ground, Electronic Documents Retention, Operative IQ for Logistics & Fleet, ATV for events, Exterior Paint, HVAC Systems upgrades, Plymovents, Engine Refurb, Staff Vehicles, Hand-lift, and Paramedic School & Smoke Alarm Program (both 90% grant funded).

SUMMARY

In summary, the Operating Budget for the District moving into 2025 reflects a 9.56% increase in Salary & Benefits; 18.15% increase in Supplies & Services, a reduction of 1.69% to South Sound 911, \$4.06 million in Capital, \$1.5 million of that being grant funded. The deposit into the District's Reserve Fund is remaining the same as 2024. There will be a new cost in 2025 associated with collection of FBC funds, should the issue pass. Lastly, there is an increase to debt service due to the issuance in 2024, of non-voter approved bond debt.

Capital Projects

CAPITAL PROJECTS / NON-VOTER APPROVED BOND ISSUANCE 2024

The District issued non-voter approved bonds in 2024 for capital equipment needs, apparatus, infrastructure, and station security. The total projects budget over the course of three years is \$20 million.

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 \$3.2 million*) of the District's prior year Maintenance & Operations Budget for emergent situations.

At year-end 2025, the approximate balance of the fund will be \$5.37 million;

- \$2.65 million for emergent situations
- \$2.72 million for future capital asset replacement

General Obligation Bond Fund

LOCAL PROGRAM

The District currently has one LOCAL Program funding issuance (2025, is the fourth year of five for repayment, it was a five-year issuance), it will be paid off at year-end 2026. Debt payment for 2025 is \$793,199; this payment is issued from the GOB fund via transfer from the Expense Fund.

NON-VOTER APPROVED DEBT

In 2024, the District issued non-voter approved debt in the amount of \$18,490,000, resulting in cash inflow of \$20,026,843, due to an original issue premium for the bonds. Debt service for 2025 is \$1,492,000 and is paid for from the Expense Fund through a transfer to the GOB Fund. This is a 20-year issuance.

TO OUR COMMUNITY

APPENDICIES

CASH FLOW

	<u>REVENUE</u>	2025
		<u>Budget</u>
<i>Beginning Fund Balance:</i>		
Expense Fund Cash 01/01/25		11,736,688
<i>Taxes</i>		
Prior Year Taxes		651,153
Regular Levy		19,552,167
EMS Levy		8,660,744
Uncollected Taxes		(423,194)
NC&I and Administrative Refunds		15,115
Fire Benefit Charge		34,094,217
<i>Licenses & Permits</i>		
Permits		97,000
<i>Intergovernmental</i>		
Direct Federal Grants		1,520,325
State Grants		1,400
GEMT Funds		5,100,000
<i>Intergovernmental Services</i>		
Fire Protection Contracts		1,712,331
Fire Marshal Contract - City of Lakewood		286,800
ILA - Emergency Management Consortium		173,108
Steilacoom		647,437
Fire Protection Contract - Veteran's Administration		319,257
<i>Charges for Goods & Services</i>		
Sale of Merchandise		5,000
Transport Fees		3,156,950
<i>Other Public Safety</i>		
CPR/Safesitter		5,000
CERT/Other Classes		10,000
<i>Repair Charges</i>		
Fleet Maintenance Agreements		13,000
Transportation - Sale of Parts		6,000

TO OUR COMMUNITY

Miscellaneous

Interest Income	400,000
Other Use Charges	15,435
Surplus	5,250
Other	464,530
Transfer In	101,212

Total Revenue 88,326,926

EXPENDITURES

2025

Budget

Legislative	118,077
IT	2,344,794
Communications & Planning	834,283
Administration	5,130,031
Suppression	32,390,029
Community Risk Reduction	2,698,445
Training	1,936,386
Logistics	1,969,291
Fleet	2,120,600
EMS	12,102,502
Health & Safety	909,518
Emergency Management	569,968
SS911 Expenses	641,450
Operations Sub-Total	63,765,375

Capital	2,380,986
Grants	1,682,180
Reserve Fund Deposit	200,000
FBC Contract - Assessor Treasurer	340,050
Debt Service Payment - LOCAL Program	793,199
*New Debt Service - Non-voter approved bonds	1,492,000

Total Expense 70,653,790

Ending Fund Balance:

17,673,136

Beginning Fund Balance (Policy 1020)

11,572,618

TO OUR COMMUNITY

LINE ITEM MAINTENANCE & OPERATIONS BUDGET

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	2025
					<u>Budget</u>
				<u>LEGISLATIVE</u>	
511	60	11	01	Legislative Services	28,980
511	60	20	01	Medicare & PFML & Social Security	2,217
511	60	20	05	L&I	50
511	60	20	11	Issued Items	250
Salaries/Benefits					31,497
511	60	43	01	Professional Development	1,500
511	60	49	01	Memberships	7,080
511	70	00	00	Election Costs	78,000
Supplies/Services					86,580
				<u>INFORMATION TECHNOLOGY</u>	
518	80	11	01	Salaries	834,130
518	80	20	01	Medicare & PFML	20,015
518	80	20	02	L&I	6,009
518	80	20	03	Deferred Compensation	11,100
518	80	20	04	Retirement	66,435
518	80	20	06	Medical Insurance	101,118
518	80	20	07	Dental Insurance	6,888
518	80	20	15	Uniforms	250
Salaries/Benefits					1,045,944
518	80	31	00	Computer Operating Supplies	4,700
518	80	31	01	Software Upgrades	20,000
518	80	31	02	Hardware Upgrades	64,500
518	80	31	03	Network Support Contracts	72,000
518	80	31	04	Application Support Contracts	385,000

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	2025
					<u>Budget</u>
518	80	41	02	Professional Services - Support Contracts	25,000
518	80	42	01	Data Communications	540,000
518	80	42	02	Telephones	49,000
518	80	42	03	Cellular Service	122,500
518	80	43	01	Professional Development	12,000
518	80	48	02	Web Site	2,200
518	80	49	01	Subscriptions	1,950
Supplies/Services					1,298,850
<u>COMMUNICATIONS & PLANNING</u>					
519	10	11	01	Salaries	584,654
519	10	20	01	Medicare & PFML	13,804
519	10	20	02	L&I	3,083
519	10	20	04	Retirement	48,804
519	10	20	06	Medical Insurance	95,816
519	10	20	07	Dental Insurance	8,222
519	10	20	15	Uniforms	250
Salaries/Benefits					754,633
519	10	31	01	General Operating	4,400
519	10	31	02	Printing	24,500
519	10	31	03	Advertising	500
519	10	41	02	Professional Services - Programs	28,000
519	10	43	01	Professional Development	20,000
519	10	48	01	Repair & Maintenance	1,500

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	2025
					<u>Budget</u>
519	10	49	01	Subscriptions/Dues	750
Supplies/Services					79,650
<u>ADMINISTRATION</u>					
522	10	11	01	Salaries	2,561,445
522	10	12	01	Overtime	15,434
522	10	12	02	Overtime - Peer Support Program	12,720
522	10	20	01	Medicare & PFML	62,607
522	10	20	02	L&I	15,005
522	10	20	03	Deferred Compensation	84,600
522	10	20	04	Retirement	214,083
522	10	20	05	Unemployment Compensation	45,000
522	10	20	06	Medical Insurance	315,414
522	10	20	07	Dental Insurance	27,370
522	10	20	08	LEOFF 1 Insurances - Retirees	220,000
522	10	20	09	Retiree Medical (Resolution)	532,332
522	10	20	10	LEOFF 1 - Unpaid Medical Expenses/RX	45,000
522	10	20	15	Uniforms	6,500
Salaries/Benefits					4,157,510
522	10	31	00	Office & Operating Supplies	25,000
522	10	31	01	Postage	5,000
522	10	31	02	Printing	850
522	10	41	01	Professional Services	30,000
522	10	41	02	Hiring & Promotional Testing	80,000
522	10	41	03	Legal Services	15,500
522	10	41	04	Recruitment & Retention	18,500
522	10	41	05	EAP	4,000
522	10	41	06	Taxes	4,400
522	10	41	08	Equity & Empowerment Initiative	15,500

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>		<u>DESCRIPTION</u>	2025
			<u>Budget</u>
522	10 41 17	Audit Fees	28,000
522	10 41 20	Meeting Costs	1,950
522	10 43 01	Professional Development	23,500
522	10 43 02	Succession Planning	38,000
522	10 44 18	Advertising	900
522	10 46 01	Insurance	546,356
522	10 48 01	R&M Supplies	30,500
522	10 49 01	Memberships	9,400
522	10 49 03	Permit Fees to City	95,000
522	10 49 04	Dues	165
Supplies/Services			972,521
<u>SUPPRESSION</u>			
522	20 11 01	Salaries	21,505,149
522	20 12 01	Overtime	2,900,094
522	20 20 01	Medicare & PFML	613,993
522	20 20 02	L&I	1,228,178
522	20 20 03	Deferred Compensation	912,600
522	20 20 04	Retirement	1,296,044
522	20 20 06	Medical Insurance	3,262,138
522	20 20 07	Dental Insurance	248,532
522	20 20 15	Uniforms	164,000
522	20 20 21	Service Recognition	4,000
Salaries/Benefits			32,134,729
522	20 31 02	Suppression Supplies	25,000
522	20 31 12	Special Ops Supplies	3,700
522	20 31 13	Haz Mat Supplies	9,000

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	2025 <u>Budget</u>
522	20	41	00	Professional Services	49,000
522	20	48	00	Communications Equipment	48,000
522	20	48	05	Equipment / Hose	24,500
522	20	48	06	General Operating - Water Rescue	7,350
522	20	48	07	General Operating - Suppression	25,500
522	20	48	08	General Operating - Spec Ops	12,000
522	20	48	09	General Operating - HazMat	14,000
522	20	48	12	General Operating - Marine	5,000
522	20	48	13	General Operating - SCBA	28,000
522	20	48	14	David Clarks	2,450
522	20	49	01	Memberships	1,300
522	20	49	02	Laundry	500
				Supplies/Services	255,300
				<u>Community Risk Reduction</u>	
522	30	11	00	Salaries	2,041,028
522	30	12	01	Overtime	82,152
522	30	20	01	Medicare & PFML	50,594
522	30	20	02	L&I	78,941
522	30	20	04	Retirement	108,857
522	30	20	06	Medical Insurance	221,591
522	30	20	07	Dental Insurance	18,022
522	30	20	15	Uniforms	2,400
				Salaries/Benefits	2,603,585
522	30	31	03	R&M Supplies	11,760
522	30	31	06	Reference Materials	2,400
522	30	31	07	Public Education Materials	15,500
522	30	31	09	Programs	24,000
522	30	48	01	Fire Investigations	5,000

TO OUR COMMUNITY

					2025	
<u>ACCOUNT NUMBER</u>					<u>DESCRIPTION</u>	<u>Budget</u>
522	30	43	01	Professional Development	25,000	
522	30	49	01	Memberships	5,700	
522	30	49	03	Printing	5,500	
Supplies/Services					94,860	
<u>TRAINING</u>						
522	45	11	01	Salaries	832,291	
522	45	12	01	Overtime	27,989	
522	45	12	02	Overtime - Operations Training	162,000	
522	45	12	03	Overtime - Academy	145,000	
522	45	12	04	Overtime - Tech Rescue	70,000	
522	45	12	05	Overtime - HazMat	70,000	
522	45	12	06	Overtime - Marine	50,000	
522	45	12	07	Overtime - Water Rescue	25,000	
522	45	12	08	Overtime - Truck Training	30,000	
522	45	20	01	Medicare & PFML	20,836	
522	45	20	02	L&I	34,588	
522	45	20	03	Deferred Compensation	23,400	
522	45	20	04	Retirement	42,669	
522	45	20	06	Medical Insurance	108,388	
522	45	20	07	Dental Insurance	8,025	
Salaries/Benefits					1,650,186	
522	45	31	01	Operating Supplies	2,800	

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>		<u>DESCRIPTION</u>	2025
			<u>Budget</u>
522	45 31 02	Resources - Grounds	14,000
522	45 31 06	Reference Materials	1,850
522	45 41 00	Professional Services	27,000
522	45 43 01	Professional Development	127,000
522	45 43 02	Recruit Academy	49,000
522	45 43 03	Higher Education	58,800
522	45 48 01	Equipment Repair & Maintenance	4,800
522	45 49 04	Dues & Subscriptions	950
Supplies/Services			286,200
<u>LOGISTICS</u>			
522	50 11 01	Salaries	744,654
522	50 12 01	Overtime	9,500
522	50 20 01	Medicare & PFML	18,284
522	50 20 02	L&I	25,952
522	50 20 03	Deferred Compensation	32,400
522	50 20 04	Retirement	61,782
522	50 20 06	Medical Insurance	126,336
522	50 20 07	Dental Insurance	9,033
522	50 20 15	Uniforms	4,500
Salaries/Benefits			1,032,441
522	50 31 02	Operating Supplies	68,000

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					<u>DESCRIPTION</u>	2025 <u>Budget</u>
522	50	31	08	Hydrant Maintenance		23,000
522	50	35	01	Small Tools R&M		9,000
522	50	41	02	County Fees/Surface Water & Sewer		22,300
522	50	47	00	Utilities		280,000
522	50	48	01	Repair and Maintenance Contracted		260,000
522	50	48	02	Furnishings		16,500
522	50	48	20	Maintenance at 20		34,250
522	50	48	21	Maintenance at 21		31,250
522	50	48	22	Maintenance at 22		15,000
522	50	48	23	Maintenance at 23		12,750
522	50	48	24	Maintenance at 24		11,750
522	50	48	25	Maintenance at Training Tower		3,600
522	50	48	28	Maintenance at Maintenance		8,250
522	50	48	29	Boathouse Maintenance - American Lake		5,750
522	50	48	33	Boathouse Maintenance - Narrows		1,450
522	50	48	31	Maintenance 31		63,000
522	50	48	32	Exterior Maintenance		53,000

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	2025
					<u>Budget</u>
522	50	49	02	Laundry	
				Supplies/Services	936,850
				<u>FLEET</u>	
522	61	11	01	Salaries	987,758
522	61	12	01	Overtime	7,500
522	61	20	01	Medicare & PFML	24,098
522	61	20	02	L & I	30,860
522	61	20	03	Deferred Compensation	21,600
522	61	20	04	Retirement	80,530
522	61	20	06	Medical Insurance	157,841
522	61	20	07	Dental Insurance	11,534
522	61	20	15	Uniforms	3,000
				Salaries/Benefits	1,324,720
522	61	31	07	Books/Manuals	900
522	61	31	10	Shop Operating Supplies	4,900
522	61	31	23	Tires	46,750
522	61	32	01	Fuel/Oil	226,870
522	61	32	02	Marine Fuel	16,660
522	61	35	20	Small Tools Replacement	9,800
522	61	41	13	Hazardous Waste Disposal	1,500
522	61	43	01	Professional Development	42,000
522	61	48	01	Repair & Maintenance	350,000
522	61	48	02	R&M Marine	70,000
522	61	48	03	Shop Equipment Repairs	4,000

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>		<u>DESCRIPTION</u>	2025 <u>Budget</u>
522	61 48 06	Fleet Maintenance Contracts - Parts	5,700
522	61 49 01	Memberships	800
522	61 49 02	Laundry	16,000
		Supplies/Services	795,880
		<u>EMERGENCY MEDICAL SERVICES</u>	
522	70 11 00	Salaries	7,259,136
522	70 12 01	Overtime	966,698
522	70 12 02	Overtime-EMS Training	221,850
522	70 12 05	Overtime - EMT School (Academy)	55,800
522	70 12 06	Overtime - CQI	50,000
522	70 20 01	Medicare & PFML	204,344
522	70 20 02	L&I	377,755
522	70 20 03	Deferred Compensation	338,700
522	70 20 04	Retirement	435,069
522	70 20 06	Medical Insurance	894,991
522	70 20 07	Dental Insurance	68,053
		Salaries/Benefits	10,872,397
522	70 31 01	Printing	685
522	70 31 02	Operating Supplies	635,000
522	70 31 03	EMS Equipment	95,000
522	70 31 05	Books & Resources	4,200
522	70 41 01	Base Physician	44,500
522	70 41 02	Transport Billing	185,000
522	70 41 04	County EMS Fees	5,800

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	2025
					<u>Budget</u>
522	70	41	06	Outside Instructors	4,500
522	70	43	01	Professional Development	35,000
522	70	43	02	Paramedic School	29,500
522	70	43	03	EMT School - Recruit Academy	38,220
522	70	43	04	Required Recertification Skills Training	44,000
522	70	48	01	Maintenance Agreements	50,000
522	70	48	02	Equipment	58,000
522	70	49	04	Dues & Subscriptions	700
Supplies/Services					1,230,105
<u>HEALTH & SAFETY</u>					
522	80	11	00	Salaries	243,040
522	80	20	01	Medicare & PFML	7,719
522	80	20	02	L&I	5,005
522	80	20	04	Retirement	15,059
522	80	20	06	Medical Insurance	39,195
522	80	20	07	Dental Insurance	2,600
522	80	20	13	Wellness Program	269,160
522	80	20	14	Protective Clothing/Body Armor	299,940
Salaries/Benefits					881,718
522	80	31	03	Rehab Supplies	8,000
522	80	31	04	IWM - Waste Removal	5,000

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	2025
					<u>Budget</u>
522	80	41	03	Immunization Program	4,800
522	80	48	04	Physical Training / Equipment	10,000
				Supplies/Services	27,800
<u>EMERGENCY MANAGEMENT</u>					
525	60	11	01	Salaries	417,456
525	60	20	01	Medicare & PFML	9,952
525	60	20	02	L & I	2,926
525	60	20	05	Retirement	33,354
525	60	20	06	Medical Insurance	40,560
525	60	20	07	Dental Insurance	4,230
525	60	20	15	Uniforms	720
				Salaries/Benefits	509,198
525	60	31	02	Printing/Advertising Materials	1,700
525	60	31	07	Books/Reference Materials	150
525	60	31	10	General Operating	2,000
525	60	31	11	Handouts	3,500
525	60	31	22	Disaster Supplies	6,000
522	60	41	07	Services	24,000
522	60	41	10	WPEMC Website	1,320
525	60	41	12	Programs	10,000
525	60	43	01	Professional Development	11,000
525	60	49	01	Memberships	1,100
				Supplies/Services	60,770
<u>Communications</u>					
528	70	41	00	User Fee Allocation	638,320
528	70	41	01	Radio Fees	3,130
				Supplies/Services	641,450

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	2025
					<u>Budget</u>
				<u>Capital</u>	
594	10	41	00	Administration	7,375
594	20	64	01	Suppression Equipment	125,000
594	20	64	24	AFG - SCBA's	1,113,332
594	70	21	01	Regional PM Grant	355,105
594	30	64	00	Community Risk Reduction - Equipment	45,000
594	30	24	01	EMW-2023-FP-00482 Smoke Alarm Grant	213,743
594	45	12	02	Training Equipment	16,000
594	50	62	00	Facility Improvements	427,000
594	50	62	01	Facility Leases	145,511
594	50	64	23	Infrastructure Upgrades	535,000
594	60	64	32	IT	109,000
594	61	64	00	Apparatus	695,000
594	61	64	04	Vehicles	276,100
				Capital	4,063,166
				Salaries & Benefits	56,998,559
				Supplies & Services	6,125,366
				SS911 Costs	641,450
				Subtotal	63,765,375
				Capital & Grants	4,063,166
				Total	67,828,541