



2026

## ADOPTED BUDGET FY 2026

*This document will provide you with an overview of the District, as well as the coming year's projected revenue and expenditures. The Board of Fire Commissioners held a Public Hearing on the Budget & FBC October 21st, with adoption November 4th.*

*Respond Efficiently ■ Execute Flawlessly ■ BE NICE!*

# Contents

Executive Summary _____	2
Description of the District _____	4
Board of Fire Commissioners _____	6
Oversight – Financial & Accountability _____	10
Leadership _____	11
Organization Chart _____	13
Divisions of WPFR _____	14
Frequently Asked Questions _____	18
How do we compare? _____	27
Trends _____	30
Cash Flow _____	33
Fire Benefit Charge (FBC) _____	36
Expenditures by Division/Budget Area _____	47
Capital Projects _____	67
Reserve Fund _____	69
General Obligation Bond Fund _____	70

# TO OUR COMMUNITY

## Executive Summary

The 2026 District Budget has been developed to ensure the continued delivery of high-quality emergency services, fiscal responsibility, and long-term financial stability for the district. This budget reflects the Board of Fire Commissioners' commitment to balancing operational needs, personnel sustainability, and capital investment while maintaining transparency and accountability to the community.

### Overview

The 2026 budget totals **\$75.5 million**, representing a **7.65%** increase from the 2025 adopted budget. The increase primarily reflects negotiated wage adjustments, escalating costs of equipment and supplies, and the continued investment in facilities, apparatus, and training to meet the community's growing service demands.

### Revenue Highlights

Primary revenue sources for 2026 include:

**Property Tax Levy:** One of the District's largest funding sources, providing approximately **32%** of total revenue.

**Fire Benefit Charge (FBC):** Continues to equitably distribute costs based on risk and service demand, adjusted annually to reflect changes in assessed valuation and occupancy classifications, providing approximately **39%** of total revenue.

**Intergovernmental & Intergovernmental Services:** Includes state and federal grants for equipment and training, as well as GEMT funding. Additionally, fire protection and other services agreements; providing approximately **11%** of total revenue.

### Expenditure Highlights

Expenditures are categorized into personnel, supplies & services, capital & grants, and debt service:

**Personnel Services:** The largest expenditure category, reflecting salary adjustments per collective bargaining agreements, health care premium increases, and required retirement contributions. Accounting for approximately **84%** of total expenditures.

**Supplies & Services:** Budgeted to sustain essential supplies, utilities, protective equipment, and facility upkeep. Accounting for approximately **10%** of total expenditures.

**Capital & Grant Projects:** Focused on maintaining a reliable fleet, updating fire station infrastructure, and investing in modern communication and technology systems to enhance operational readiness. Accounting for approximately **2.5%** of total expenditures.

**Reserve Deposit:** Focusing on preserving reserve fund balance at policy target. Accounting for approximately **0.5%** of total expenditures.

# TO OUR COMMUNITY

**Debt Service:** Includes ongoing payments for LOCAL Program financing, in its last year, for replacement of apparatus, as well as ongoing payment for the 2024 non-voter approved bonds issued to afford opportunity for necessary apparatus & equipment acquisition as well as station security measures, property acquisition for a seventh station, and other infrastructure improvements. Accounting for approximately 3% of total expenditures.

## Strategic & Operational Priorities

The 2026 budget supports key strategic & operational initiatives, including:

- **Personnel Sustainability** – Maintain competitive compensation, expand firefighter recruitment, and ensure succession readiness.
- **Apparatus & Equipment Replacement** – Continue multi-year replacement plan for frontline engines and support units.
- **Facilities Investment** – Fund critical maintenance and modernization of District facilities to meet current standards.
- **Technology & Communications** – Upgrade incident reporting, dispatch, and data systems to enhance operational efficiency.
- **Community Risk Reduction** – Increase outreach, prevention inspections, and public education initiatives.
- **Financial Resilience** – Preserve reserve fund balance at policy target.

## Fiscal Outlook

The District remains on a stable financial trajectory. Long-term forecasts project modest revenue growth consistent with assessed valuation trends. Expenditure growth will continue to be managed through strategic cost control, grant utilization, and cooperative purchasing initiatives. The 2026 budget adheres to all adopted fiscal policies.

## Conclusion

The 2026 budget maintains the District's commitment to prudent financial stewardship while ensuring operational readiness and public safety. It represents a balanced approach between immediate service demands and sustainable planning for future needs. The District continues to operate within adopted financial policies, ensuring that taxpayer funds are used efficiently and responsibly in support of the community's safety.

# 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 all hazards responses and services including fire suppression, emergency medical services (EMS) and transport, technical rescue, hazardous materials response, marine operations, water rescue response, wildfire response, emergency management, fire prevention, community risk reduction, inspections and code enforcement, as well as fire and life safety education.

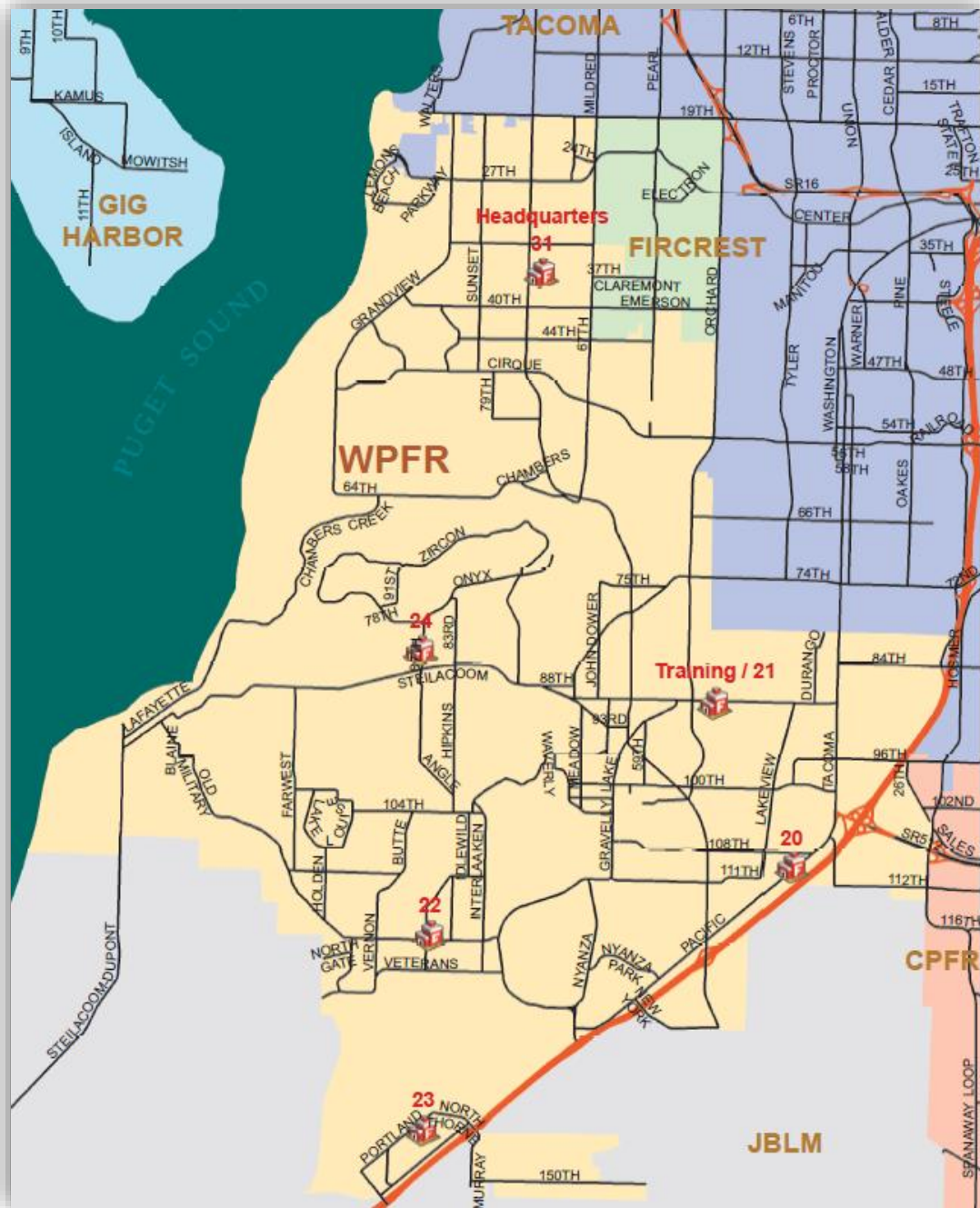
There are currently six fire stations, staffed 24 hours per day located strategically throughout its borders. The District has evaluated the need for the addition of a seventh station and is continuing work toward facilitating the development of the project. WPFR's Standards of Cover study assists with predicting future growth, assessing community risk, and evaluating service delivery models. In 2024, the District responded to 18,261 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.

In early 2025, WPFR underwent a re-rate by the Washington Survey and Rating Bureau (WSRB). The District went from being designated a Class 3 fire department to a Class 2. West Pierce is now the only fire department in Pierce County with a Class 2 rating. In fact, less than 2.5% of all fire departments in the state are able to achieve a Class 2.

# 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.

## 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      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.



## TO OUR COMMUNITY

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.

**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.

## TO OUR COMMUNITY

### **Position 5      Scott Dellinger (*appointed*)**

Commissioner Dellinger is a Captain with Puget Sound Regional Fire Authority in Kent where he has been for 27 years. Previously having worked at Western State Hospital as a mental health technician. Commissioner Dellinger retired from the US Air Force Reserves in 2019 after 32 years of military service. He was a Loadmaster Examiner on the C17 aircraft and served as the Loadmaster Superintendent. Additionally, he has served in numerous board positions with The Daffodil Festival including president. The Daffodil Festival is a non-profit organization that is dedicated to provide Pierce County with community service, leadership training, educational opportunities . . . and four fantastic parades! Commissioner Dellinger has resided in Lakewood since 1997.

He believes his professional and personal life experiences bring a lot of benefit to the West Pierce Fire & Rescue Board of Fire Commissioners and the community.

## 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.

# TO OUR COMMUNITY

## Leadership

### EXECUTIVE STAFF

**Fire Chief** – Jim Sharp

#### **Deputy Chiefs / Director**

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

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

Koree Wick - Administrative Services & Finance

#### **Assistant Chiefs / Assistant Director**

Scott Adams – Logistics and Fleet

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

Ernst Hebeisen – EMS and Health & Safety

Ryan McGrady – Operations (Suppression and Training)

Vacant – Administrative Services & Finance

### STRATEGIC PLAN

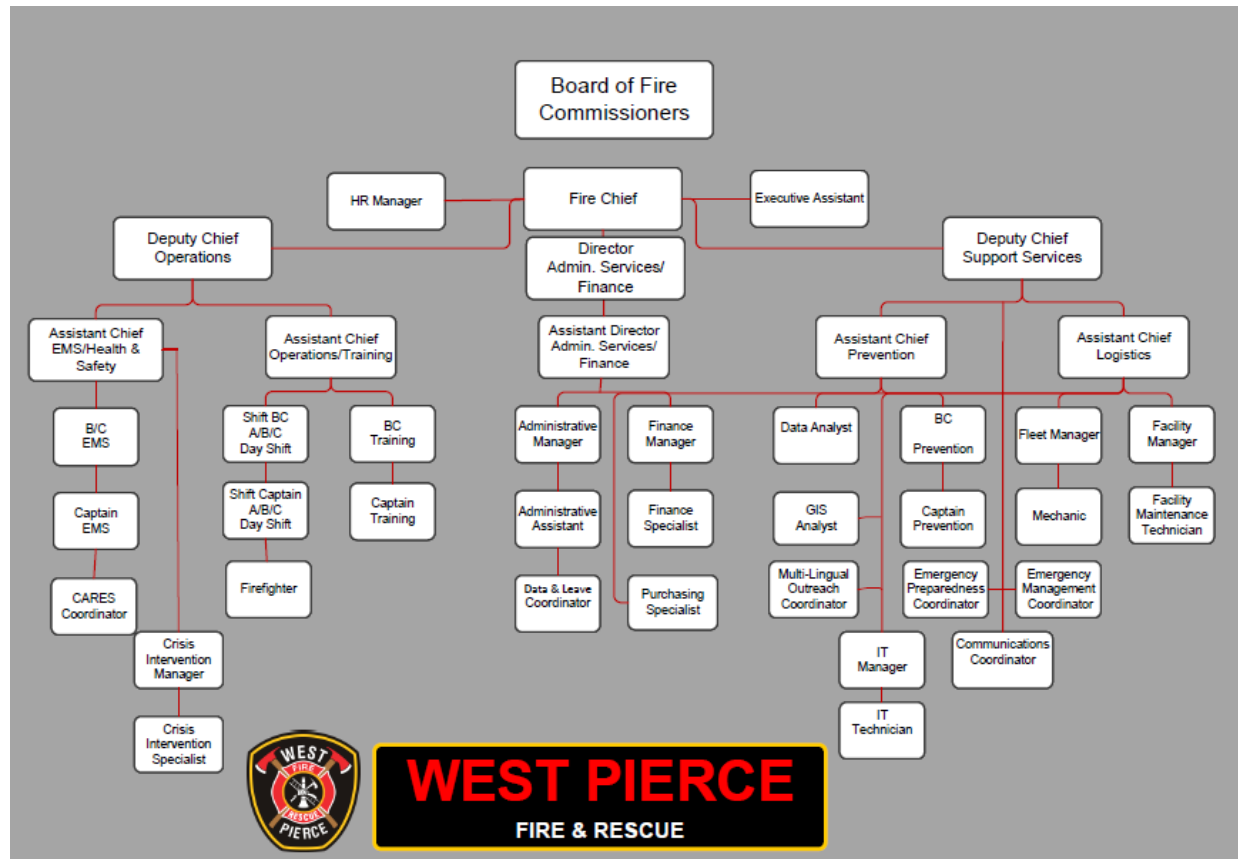
- **MISSION STATEMENT:** West Pierce Fire & Rescue is a community partner dedicated to saving lives, improving health and safety, and protecting property.
- **VISION STATEMENT:** To be a progressive community and industry leader that readily adapts to the needs of current and future generations.
- **MOTTO:** 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 *(233 FTE's and 2 PTE's - Budgeted in 2026)*

Executive Staff – 9 *(Includes new AD)*

Executive Staff Support – 2

Operations – 169 *(167 Shift; 2 Days)*

Training – 3

EMS – 6 *(Includes two new Captains)*

Crisis Intervention – 3; *(2 Part-time)*

Administrative Services/Finance – 13

Community Risk Reduction – 9

IT – 5 *(includes one new technician)*

Communications & Planning – 3

Emergency Management – 3

Logistics; Facilities – 4 & Fleet – 6 *(includes one new hire mid-year)*

# 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 (a second is being deployed in early 2026), five medic units, and two squads (the squads operate during peak hours). 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; Wildland Operations, and Hazardous Materials. All firefighters are either Emergency Medical Technicians (EMT's) or Paramedics. In 2024, the District responded to 18,261 incidents, nearly 80% of which were EMS related.

### EMERGENCY MEDICAL SERVICES (EMS)

The EMS Division currently supports 50 Paramedics and 130 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 2024, nearly 7,000 hours of EMS-related training were completed by WPFR operations personnel.

### HEALTH & SAFETY

In 2025, 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.

# TO OUR COMMUNITY

## 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 2024, over 47,000 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 2024, a total of 2,228 inspections were conducted including 1,331 fire & life safety inspections; 616 plans reviewed, and 1,635 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, 9-1-1 communication access for mobile data terminals of West Pierce, 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. In 2023, the District underwent an assessment of its systems and network from outside consultants and received a stellar report.



# TO OUR COMMUNITY

## 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 and 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 107,000 square feet of buildings and 14.39 acres of combined exterior space, the assessed value of which is currently approximately \$29 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 approximately 110 WPFR apparatus; 16 heavy trucks, 13 medic units, three marine vessels, and an assortment of support vehicles and trailers; 14 of which are electric. Additionally, the District contracts to provide preventative maintenance on additional pieces of fire service equipment. Fleet personnel conduct maintenance and repair services for seven facility stand-by generators, four “breathing air” units 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

## TO OUR COMMUNITY

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 2024, WPFR CERT volunteers accumulated 1,113 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; that threshold increased to \$1,000,000 for FY25.

All audit reports are available at [www.sao.wa.gov](http://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 market place. 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.

#### Approaches to Value

**Cost Approach:** This method applies the principle of substitution. A knowledgeable individual would not pay more than the cost of a comparable property with similar location and utility. The appraiser estimates the cost new to replace or reproduce the improvements deducts from cost new, physical, functional and economic conditions that affect its value, adds the estimated land value to determine the total assessed value of the property.

**Market Approach:** This method is a process of analyzing sales of similar properties that have recently sold. Adjustments are made for certain differences between the properties such as age, condition, area and amenities to determine the total assessed value.

## TO OUR COMMUNITY

**Income Approach:** The income capitalization approach to value is used primarily for commercial properties. Value is based on the property's income generating potential. An analysis of income, vacancy, credit loss and operating expenses with an appropriate capitalization rate is necessary to properly determine a valuation by this method.

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

The District is comprised of approximately 70% residential with the remaining being a mix of commercial & industrial.

### WHAT TYPES OF PROPERTY TAX LEVIES DOES THE DISTRICT USE?

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

1. **Regular Levy** – Statutory limit \$1.00 per \$1,000 of AV. Prior to the voters supporting moving to supplemental funding via an FBC, the limit was \$1.50 per \$1,000.
2. **EMS Levy** – Statutory limit \$0.50 per \$1,000 of AV. Voters approved a six-year lid-lift in August of 2019; 2025 was the final year of that lid-lift.

### 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 voters approved the move away from the M&O levy for supplemental funding to a Fire Benefit Charge. Voters approved a six-year FBC; 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 and it is in place of a voter approved M&O Levy.

# TO OUR COMMUNITY

## ARE THERE ANY PROPERTY TAX EXEMPTIONS AVAILABLE?

<https://www.piercecountywa.gov/702/Senior-Citizens-Or-People-with-Disabilit>

**Senior Citizen/Persons with Disabilities;** exemptions are administered through Pierce County Assessor Treasurer.

**Eligibility:**

Age: Must be 61 or older, or disabled, by December 31 of the previous year.

Income: Maximum household income of \$64,000.

Residency: Must own your home and reside in the home as your primary residence for a minimum of 6 months each year.

More Info: For additional information on eligibility and other qualifying conditions, click [here](#).

**Benefits:**

The income ranges below shows the tax exemptions at each level of total combined household income. The total of taxable and non-taxable income, minus allowable deductions, for you, your spouse or domestic partner, or a co-tenant who is living with you and who has an ownership interest in the property.

\$64,001 or more: This income level does not qualify for a tax exemption.

\$55,001 – \$64,000: All excess (voter-approved) levies and State Schools part 2.

\$46,001- \$55,000: You are exempt from excess levies and State Schools part 2 on the first \$50,000 or 35% of the home's assessed value, whichever is greater, not more than \$70K.

\$46,000 or less: You are exempt from excess levies and State Schools part 2 on the first \$60,000 or 60%, whichever is greater.

**Required Documents:**

In order to complete your application, you will need to upload the necessary documents. This includes a valid ID and income-related documents. Based on your responses, additional information may also be required.

**Renewals:**

Exemptions must be renewed at minimum once every six years or upon request. Pierce County is currently operating on a renewal cycle based on the last name of the applicant.

# TO OUR COMMUNITY

## Non-Profit

Property owned by cemeteries and non-profit organizations may apply to the Washington State Department of Revenue for property tax exemption. The initial application for exemption must be made within 60 days of purchase or conversion of the property to an exempt use. The application must be filed annually with the Department of Revenue between January 1 and March 31. The Assessor-Treasurer's Office identifies such properties with an exempt property code, maintains the ownership, property descriptions and tax status.

### [RCW 84.36.020-060](#)

For additional information please visit <https://www.piercecountywa.gov/682/Property-Tax-Exemptions-Deferrals>

## 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.

## 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 2026 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 2025;

Regular Levy is \$1.00 per \$1,000

## TO OUR COMMUNITY

EMS Levy is \$0.4447 per \$1,000

For a median valued home within the District of \$550,070, the calculation would be;  $\$550,070 / \$1,000 \times \$1.4447 = \$794.69$ .

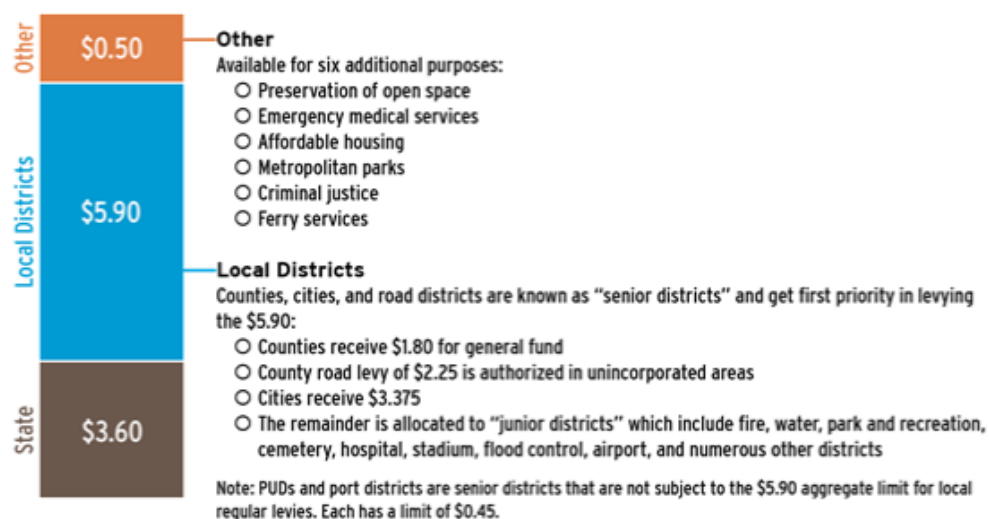
### WHAT IS A LID LIFT?

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.

### 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.

### 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 from 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



## TO OUR COMMUNITY

approved General Obligation Bond debt, which was issued during 2024 for infrastructure improvements, equipment, and apparatus.

### OTHER THAN TAXES AND FBC, 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 passed during the 2015-16 legislative session and is contained in RCW 41.05.735. 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.

## TO OUR COMMUNITY

### 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.

### 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 2 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).

## TO OUR COMMUNITY

### 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?

The District has a LOCAL Program funding issue outstanding for the purchase of an aerial ladder, 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?

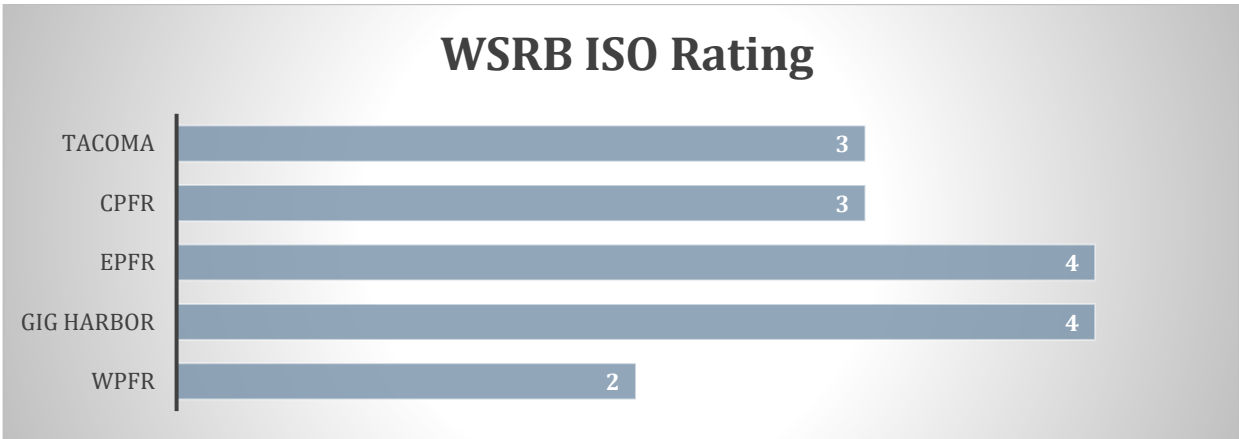
### HOW DOES WPFR COMPARE TO SURROUNDING FIRE AGENCIES IN ASSESSED VALUE VS CALL VOLUME?

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?

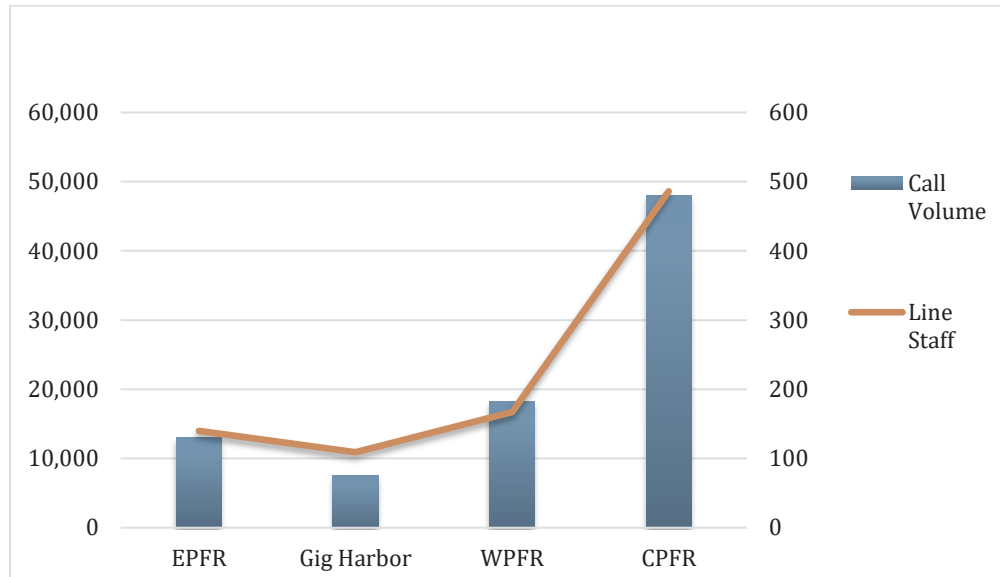
As shown in the graph below, WPFR is one of the leaders in insurance rating in this area. The WSRB rates fire protection from a 1 to a 10, 1 being the best. WPFR is the only agency in Pierce County to achieve a Class 2 rating.



## TO OUR COMMUNITY

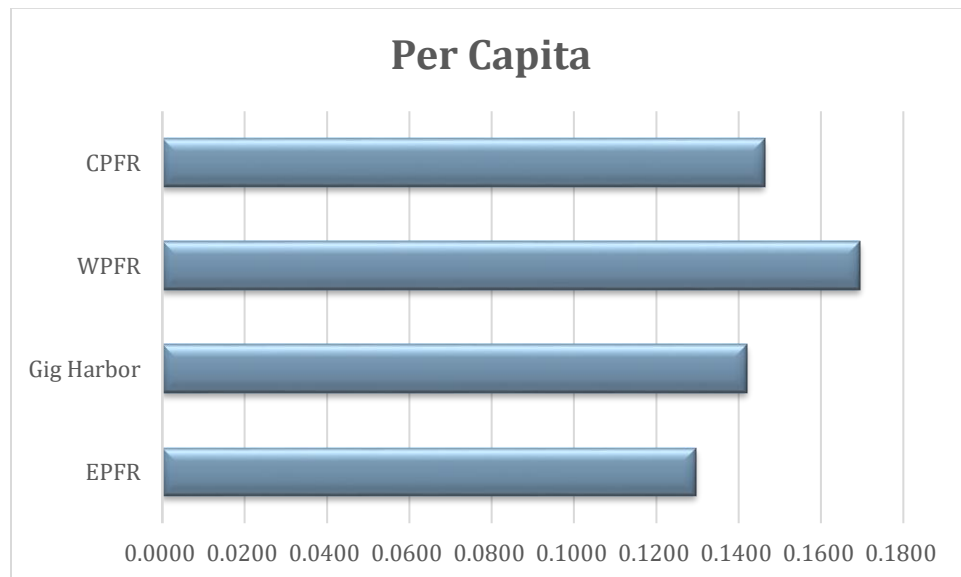
### HOW DOES WPFR COMPARE IN OPERATIONS STAFFING?

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

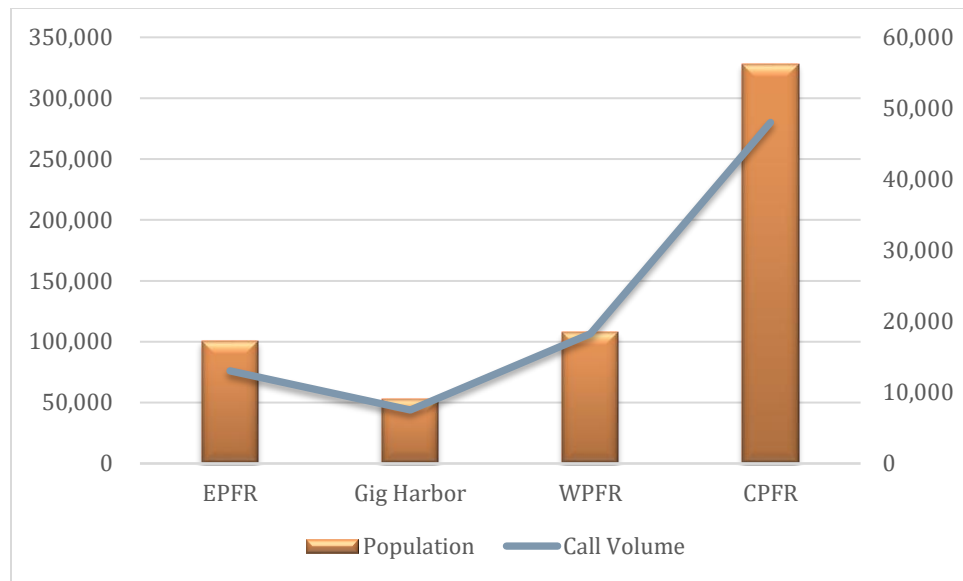


### HOW DOES WPFR COMPARE IN CALL VOLUME PER CAPITA?

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



## TO OUR COMMUNITY

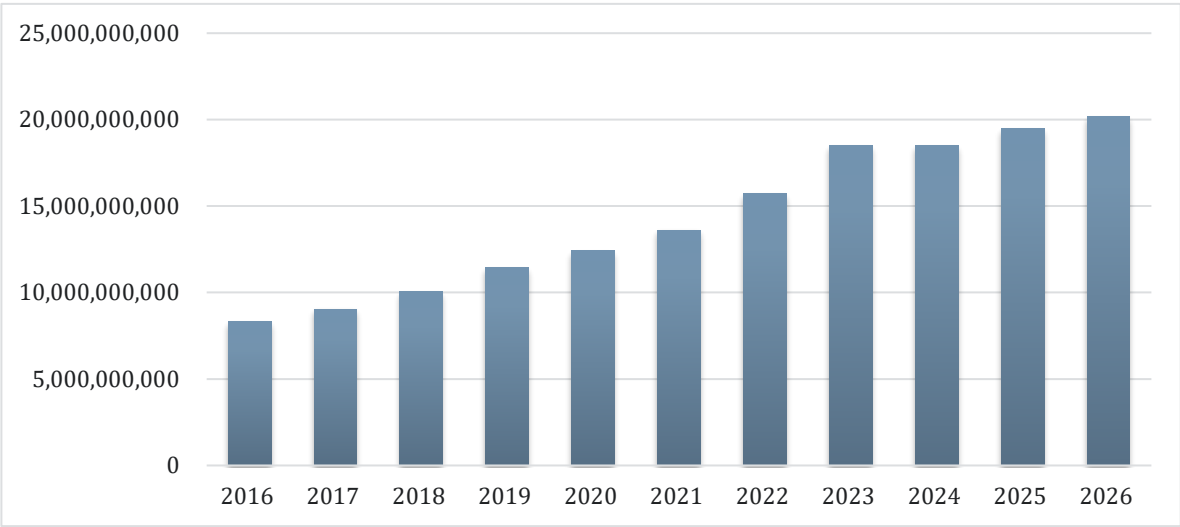


# TO OUR COMMUNITY

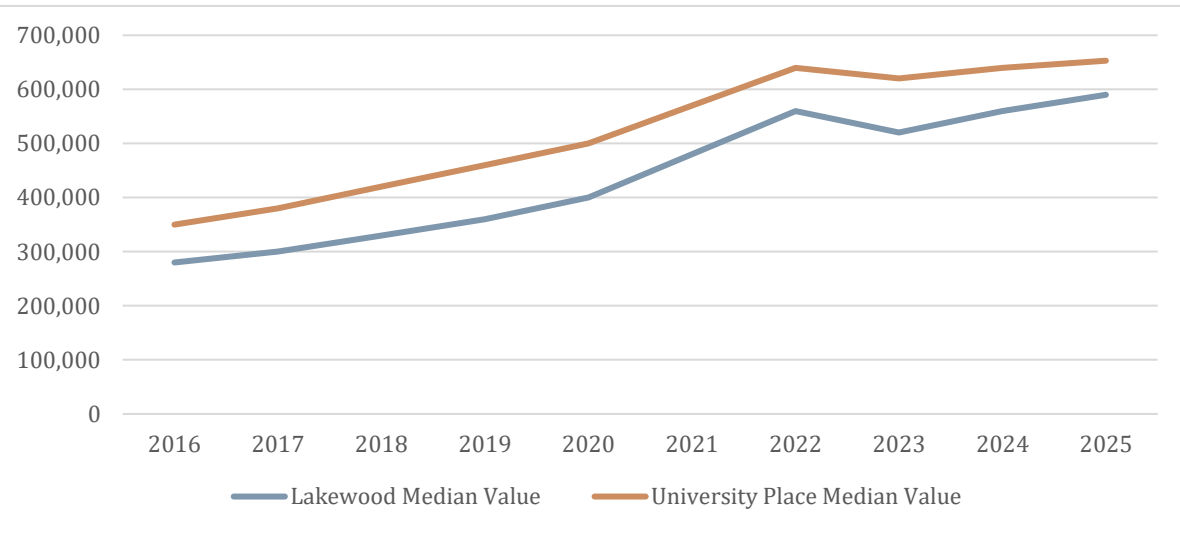
## Trends

### ASSESSED VALUE

The District’s Preliminary Assessed Value (AV) for 2026 tax collection is estimated at \$20,179,288,924. The final certified values are available in December. This represents a 3.58% increase over current year; creating an average of 4.7% annually since 2009. Our highest annual increase was 17.65% in 2023 and lowest a -8.93% in 2013. The median increase since 2009 is 5.37%.



### MEDIAN HOME VALUES

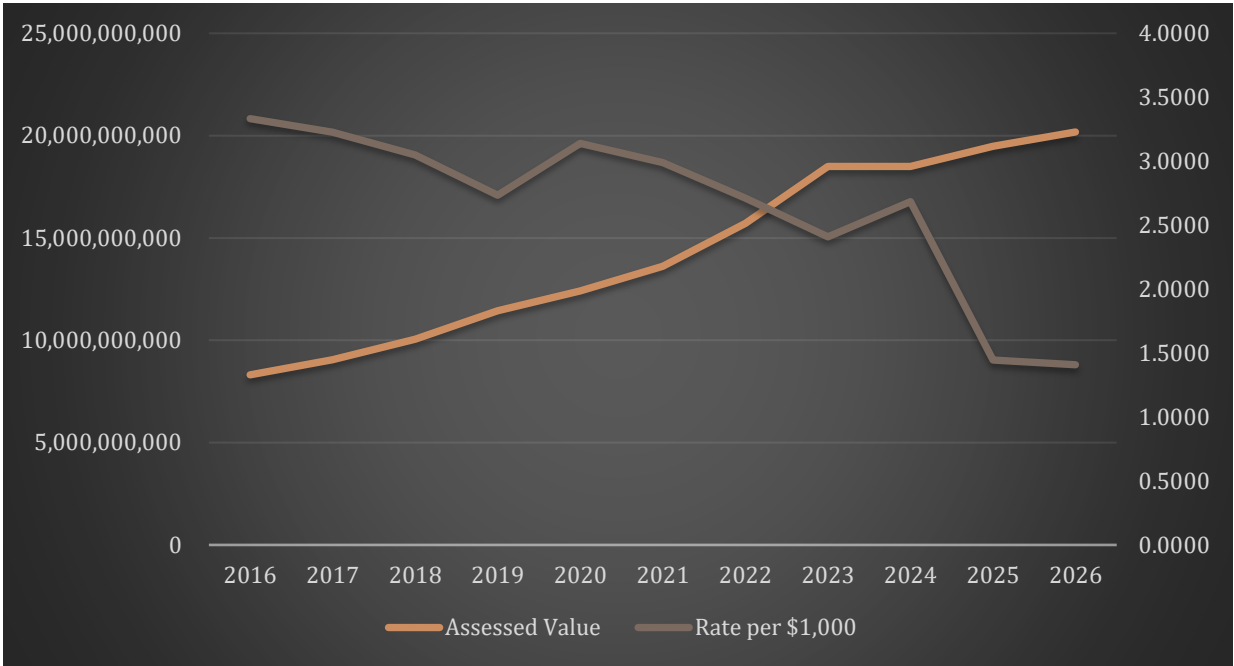


# TO OUR COMMUNITY

## 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 year, voters supported moving to an FBC method of supplemental funding. This reduced property taxes with the M&O Levy being eliminated and the statutorily authorized amount of the Regular Levy rate being reduced by 1/3.



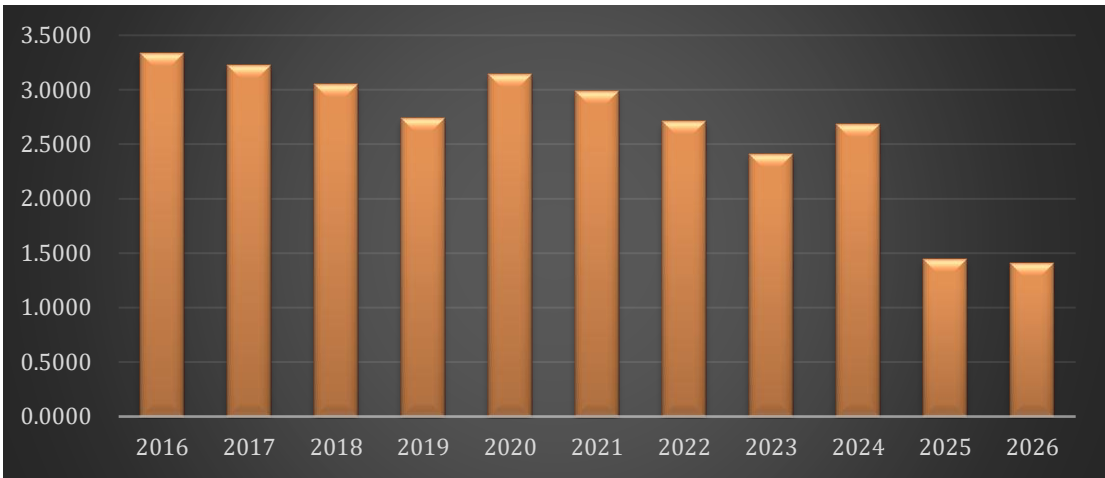


# TO OUR COMMUNITY

## 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 6-year lid lifts to begin in 2020 for both the Regular and EMS levies.

In November of 2024 year, voters supported moving to an FBC method of supplemental funding. This reduced property taxes with the M&O Levy being eliminated and the statutorily authorized amount of the Regular Levy rate being reduced by 1/3.



## CALL VOLUME

The drop in call volume in 2020 was a result of the COVID-19 pandemic. Over the course of the last 12 years, overall call volume has increased 34.35%.



# 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.

#### 2026 ESTIMATED TAXES

*Preliminary AVs reflect a 3.58% increase over current year*

- Prior year taxes
- Regular Levy
  - \$0.9751 per \$1,000 of AV (statutory limit) which is estimated to generate \$19,677,352
  - Rate can be affected by pro-rationing
  - Held to a 1% increase in revenue over prior year's levy
- EMS Levy (*Permanent*)
  - \$0.4336 per \$1,000 of AV (statutory limit) which is estimated to generate \$8,750,607
  - Rate can be affected by pro-rationing
  - Held to a 1% increase in revenue over prior year's levy

#### ***Tax Increment Finance Area (TIF)***

*The City of Lakewood created a TIF in 2024; the amount of unrealized revenue as a result, totals \$27,137 between the Regular & EMS Levies. 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 \$134,774,991 representing \$194,710 in revenue between the Regular and EMS Levies.*

*Administrative refunds totaling \$98,790 in revenue between the Regular & EMS Levies.*

## 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. Additionally, the District collects and retains permit revenue from projects in the Town of Steilacoom.

### 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 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 85% of the allowable billed amount, or approximately 50% of total billed. The membership program typically accounts for approximately 6% 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** - A Fleet maintenance contract is in place with Fire District 13 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 surplus 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 2026.

# TO OUR COMMUNITY

## FIRE BENEFIT CHARGE (FBC)

### MOVE FROM M&O LEVY TO FBC

Allows for more sustainable funding; allows for increased long-range planning, and keeping up with higher demand for services.

### FORMULA

Square root of total square footage X 18 X Category Factor X Response Factor X Hazard Factor X Fire Flow Factor X Applicable Discount (Sprinklers) = FBC

### DETAIL OF VARIABLES

- **Square Footage** – Total Square Footage of all improvements on a parcel by building. (The square footage is inclusive of every level of a building, all basements, garages, lofts, mezzanines, carports and accessory structures)
- **18** – A coefficient value based on empirical tests by the Insurance Services Organization (ISO) to calculate the water or “fire flow” needed to extinguish a fire.
- **Category Factor** – Used to scale relative risk based on structure size/type. (This information is obtained from the Pierce County Assessor-Treasurers database for each building subject to the FBC).
  - **Residential**
  - **Multifamily**
    - Inclusive of three or more units
  - **Commercial**
    - Includes multi-family with more than 20 units
  - **Industrial**
  - **Mobile/Manufactured Homes**
  - **Boathouses**
  - **Marina**
- **Response Factor** – This is relational to the size of force, in firefighters and equipment required to deliver necessary fire flow.
  - Baseline Residential ERF
    - Fire Flow Capability; 3,600 gallons
    - Fire Flow Capability 1 & 2; the factor represents gpm; the data comes from the IFC and is the gpm each firefighter on scene can apply
      - 0-3,600 square feet requires 1,000 gpm for 60 minutes (56)
      - 3,600+ square feet requires 1,750 gpm for 120 minutes (97)
  - WPFR’s residential baseline is 18 firefighters on scene

## TO OUR COMMUNITY

- When a residential property needs more than 18 firefighters to deliver the calculated fire flow, that number is auto calculated using the adopted 56 gpm per fire fighter on scene up to 3,599 square feet and 97 gpm per firefighter on scene for homes greater than 3,599 square feet

**Hazard Factor** – These apply to commercial and industrial properties and are defined by NPFA 13, Standard for the installation of sprinkler systems. They represent relative fire hazards in a given building.

- **Light Hazard** – 1
- **Ordinary Hazard 1** – 1.15; automotive fuel dispensing stations/structures
- **Ordinary Hazard 2** – 1.2; big box retail, automotive fueling, repair and service facilities
- **Extra 1** – 1.3; when products or uses with high combustibility or high rates of heat release are present
- **Extra 2** – 1.4; when products or uses with high quantities of flammable, combustible or hazardous materials are present
- **Fire Flow Factor** – The relative cost of providing the required fire flow per gallon during a fire incident
- **Applicable Discount** – A discount provided for automatic sprinklers; data confirmed by Prevention Division

### GENERAL INFORMATION

- The FBC was authorized by voters in November 2024 for implementation in 2025. It is a six-year authorization; 2025-2030
- Governed by RCW 52.18
- Each year, the Board of Fire Commissioners, at a Public Hearing, will adopt the amount of the FBC, for the subsequent year, through passage of a Resolution
- The FBC can't exceed 60% of the District's operating budget
- The County Assessor collects the FBC on behalf of the District, at the same time as they collect and distribute taxes
- Other
  - The 3<sup>rd</sup> \$0.50 of the Regular Levy was eliminated
  - The M&O Levy was eliminated
  - Requires an annual contract for service with Pierce County Assessor for collection of the FBC, at a cost of 1% of the FBC
  - Informational mailing will go out in January to each parcel owner
  - Mid-February, Assessor Treasurer mails tax statements, inclusive of FBC amount
  - Annual petition period occurs; formation of a review board

# TO OUR COMMUNITY

## EXEMPTIONS

The FBC is not a tax, so property tax-exempt entities, e.g., governments and charitable organizations, are not necessarily exempt from the FBC. However, certain exemptions and limits do apply, which include, but are not limited to:

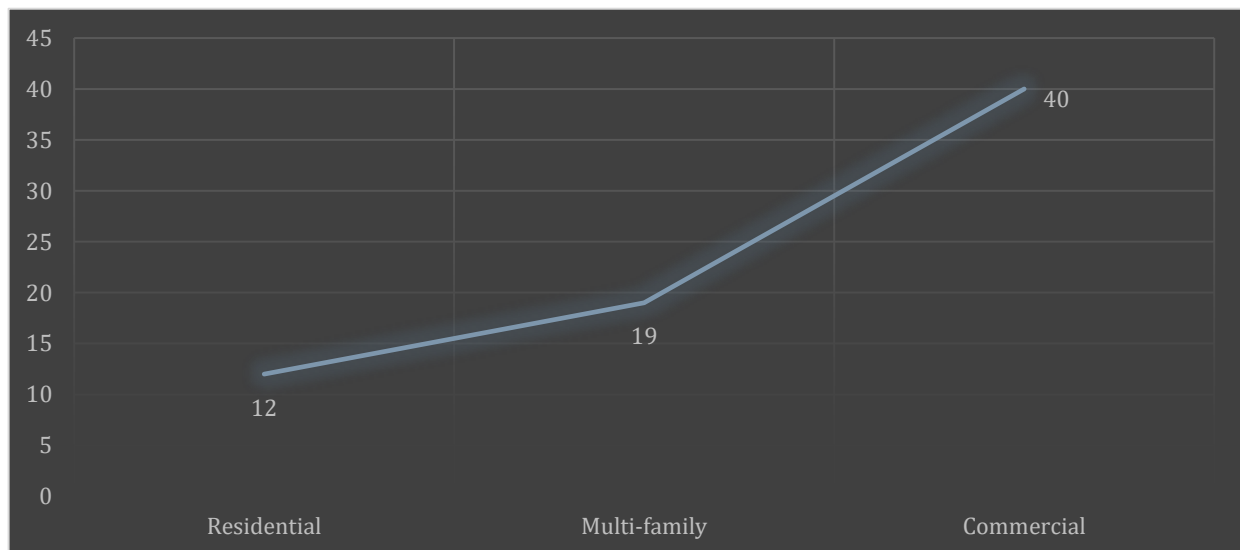
- Certain non-profit organization-owned properties based on their property tax exemption under RCW
- Public Schools – Public schools that pay a per student stipend are exempt from the FBC
- Religious organizations are exempt for buildings used for religious services and other purposes related to bona fide religious ministries (Churches, Synagogues, and other places of worship)
- Schools owned by religious organizations are exempt for K-12 and higher education but not for buildings used primarily for preschool and daycare
- Structures smaller than 400 square feet

*For a full list of exemptions; review RCW 52.18.010*

## COMPARISONS – USE OF RESOURCES

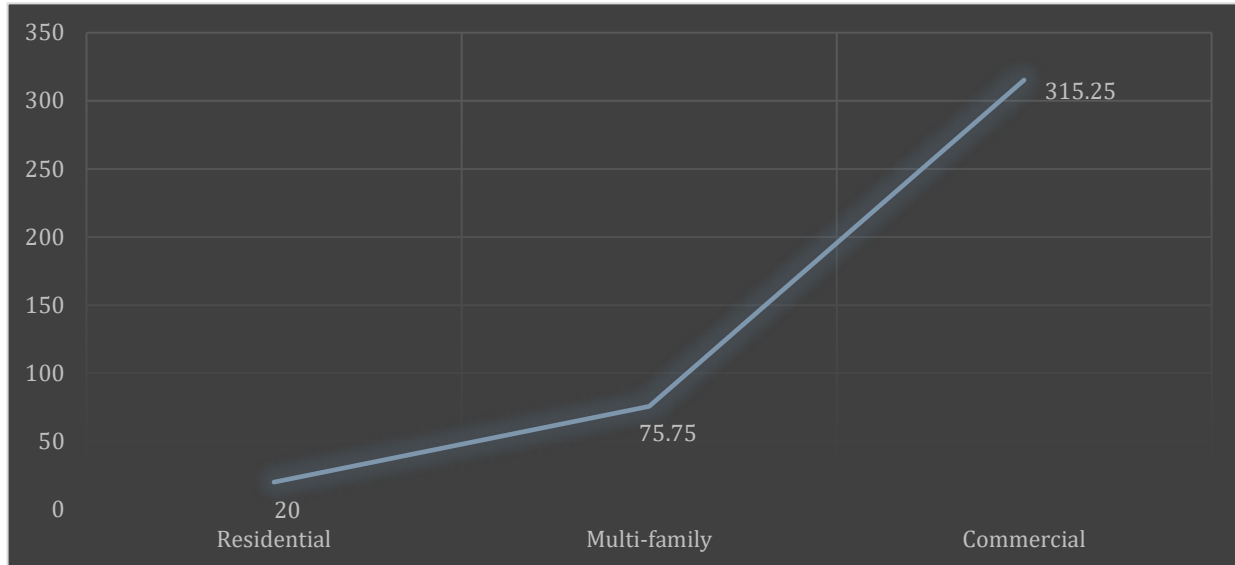
*Three fire responses over the course of a two-week period, at three different property types*

### Total Apparatus Responding

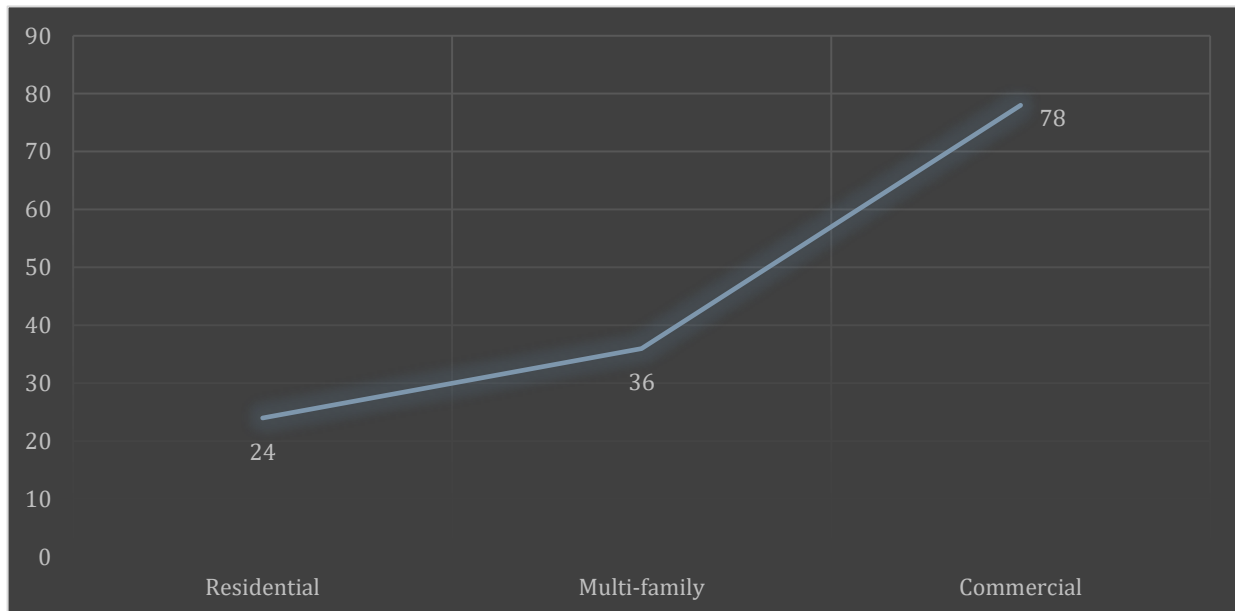


## TO OUR COMMUNITY

Total Apparatus Out-of-Service Hours



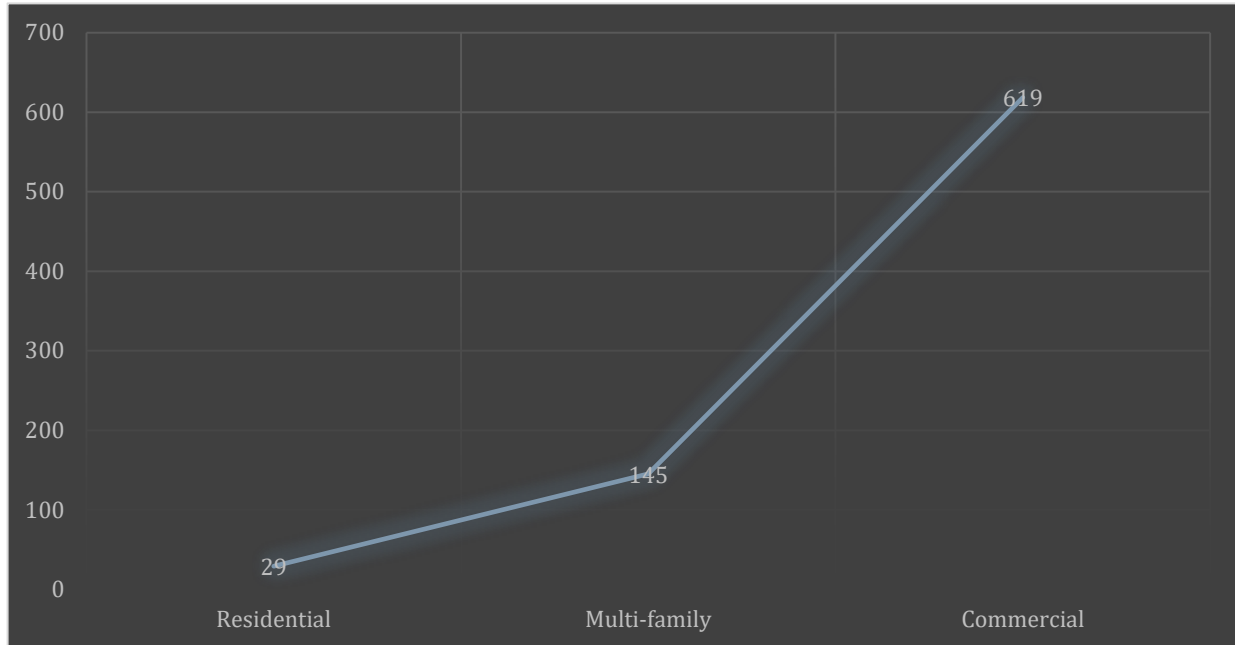
Total Personnel Responding





## TO OUR COMMUNITY

Total Operational Staff Hours Committed



### RESIDENTIAL

*The average single-family residence in the District is 2,625 square feet*

*There is no hazard factor or discount*

Square root of 2,625 = 51.235

51.235 X 18 = 922.23

922.23 X 0.85 (Category Factor) = 783.89

783.89 X 2 (Response Factor) = 1,567.78

1,567.78 X 0.4488969388 (Fire Flow Factor) = **FBC of \$703.78**

## TO OUR COMMUNITY

### COMMERCIAL

*The average commercial building in the District is 8,950 square feet*

*Assumes an Ordinary 2 Hazard Factor and that the building is Sprinkled*

Square root of 8,950 = 94.60

94.60 X 18 = 1,702.88

1,702.88 X 2 (Category Factor) = 3,405.76

3,405.76 X 3 (Response Factor) = 10,217.30

10,217.30 X 1.2 (Hazard Factor/Ordinary 2) = 12,260.76

12,260.76 X 0.4488969388 (Fire Flow Factor) = 5,503.82

5,503.82 X 0.75 (Sprinkler Discount) = **FBC of \$4,127.87**

### MAKE UP OF THE DISTRICT

The District is comprised of over 30,000 parcels. The following represents approximate percentage of overall makeup of Category Type.

Residential	83%
Commercial	10%
Multi-Family ( <i>Apartments</i> )	1.5%
Industrial	1.03%
Mobile Homes	3.75%
Boathouses	0.70%
Marinas	0.02%

# TO OUR COMMUNITY

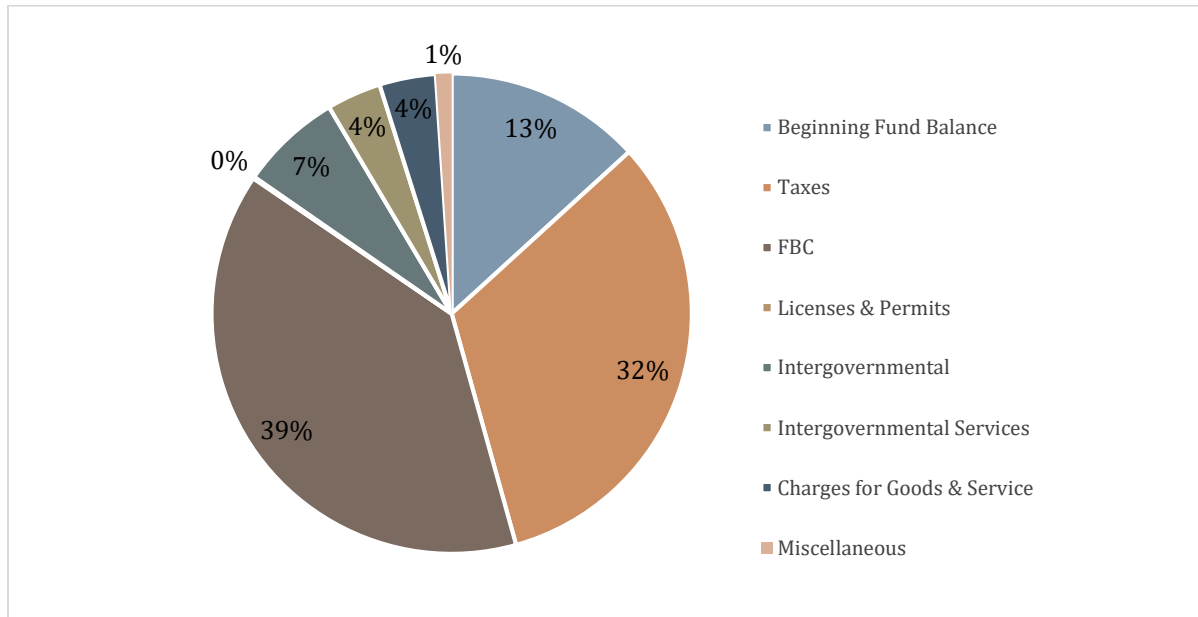
## PROPOSED 2026 TOTAL FBC

The District is proposing a slight reduction, 1%, in the Fire Flow Factor in 2026. Updates have been made to parcel data, new construction and improvements, and allocation model; the most impactful of which is updating the Sprinkler Discount from 10% to 25%. Other updates taken into consideration were the policy choices determined last year during the petition period; Boathouses having their own Category Factor, Mobile Homes on individual parcels not being categorized as Residential, Residential with a Detached Garage have the square footages added together for one calculation rather than two. Additionally, Category Factors for Industrial and Marina have been added. The Residential Category Factor has been increased from 0.75 to 0.85 due to overall percentage of number of parcels. Below is the FBC allocation of total.

Residential	50.05%
Commercial	32.11%
Multi-Family ( <i>Apartments</i> )	1.80%
Industrial	15.87%
Mobile Homes	0.13%
Boathouses	0.03%
Marinas	0.01%

# TO OUR COMMUNITY

## REVENUE - SUMMARY



	2026 <u>Budget</u>
<b><i>Beginning Fund Balance:</i></b>	
Expense Fund Cash 01/01	11,719,698
<b><i>Taxes</i></b>	
Prior Year Taxes	423,194
Regular Levy	19,677,352
EMS Levy	8,750,607
Uncollected Taxes	(426,419)
NC&I and Administrative Refunds	293,501
Fire Benefit Charge	34,402,400
<b><i>Licenses &amp; Permits</i></b>	
Permits	101,850
<b><i>Intergovernmental</i></b>	
Direct Federal Grants	639,236
Indirect Federal Grants	50,022
State Grants	1,400
GEMT Funds	5,355,000

## TO OUR COMMUNITY

	2026 <u>Budget</u>
<b><i>Intergovernmental Services</i></b>	
Fire Protection Contracts	1,763,701
Fire Marshal Contract - City of Lakewood	306,945
ILA - Emergency Management Consortium	130,558
Steilacoom	712,309
Fire Protection Contract - Veteran's Administration	338,412
<b><i>Charges for Goods &amp; Services</i></b>	
Sale of Merchandise	5,000
Transport Fees	3,251,659
<b><i>Other Public Safety</i></b>	
CPR/Safesitter	5,000
Recruit Academy or other Fire Service Courses	72,000
CERT/Other Classes	10,000
<b><i>Repair Charges</i></b>	
Fleet Maintenance Agreements	13,000
Transportation - Sale of Parts	6,000
<b><i>Miscellaneous</i></b>	
Interest Income	425,000
Other Use Charges	24,911
Surplus	5,513
Other	478,466
Transfer In	0
<b>Total Revenue</b>	<b><u><u>88,536,313</u></u></b>

# TO OUR COMMUNITY

## EXPENDITURES – GENERAL FUND

### PERSONNEL

Inclusive of salaries and benefits, personnel account for over 83% of the District's operating budget. Benefits are in line with all labor and other contractual agreements. Of the budgeted amount for Salaries & Benefits 68% of the total is Salary, 8% is Overtime, and 24% for Benefits. The proposed 2026 budget funds 233 FTEs as well as two PTEs. These numbers include an additional IT Technician, Assistant Director of Administrative Services & Finance, two new EMS Captains and an additional Mechanic. 167 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. Of additional note, 2026 begins the District's move from a 3-Platoon model for a 4-Platoon and the addition of a new ladder company.

### 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 2026 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 2026; the District will have a total of just over \$5.8 million in the Reserve Fund.

## TO OUR COMMUNITY

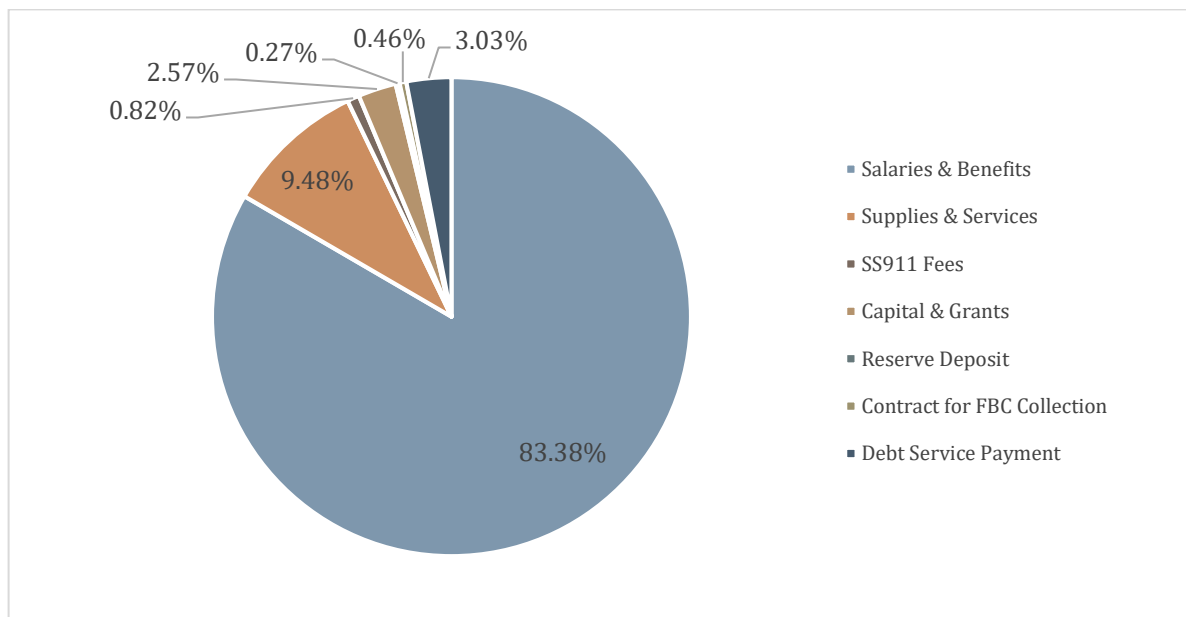
### DEBT SERVICE

LOCAL Program debt service and assumed debt service on a new issuance of non-voter approved debt. 2026 is the final year of LOCAL Program debt used to purchase a ladder, (2) engines, and (3) medic units with a payment of \$792,279.

Additionally, the District will pay \$1,492,500 in debt service on the non-voter approved bond debt issued in 2024 of \$18,490,000.

### SUMMARY

The following graph reflects the overall breakdown of the allocation of dollars for fiscal year 2026's Maintenance & Operations Budget (Inclusive of Capital, Grants, Reserve Fund deposit, and debt payments).



# TO OUR COMMUNITY

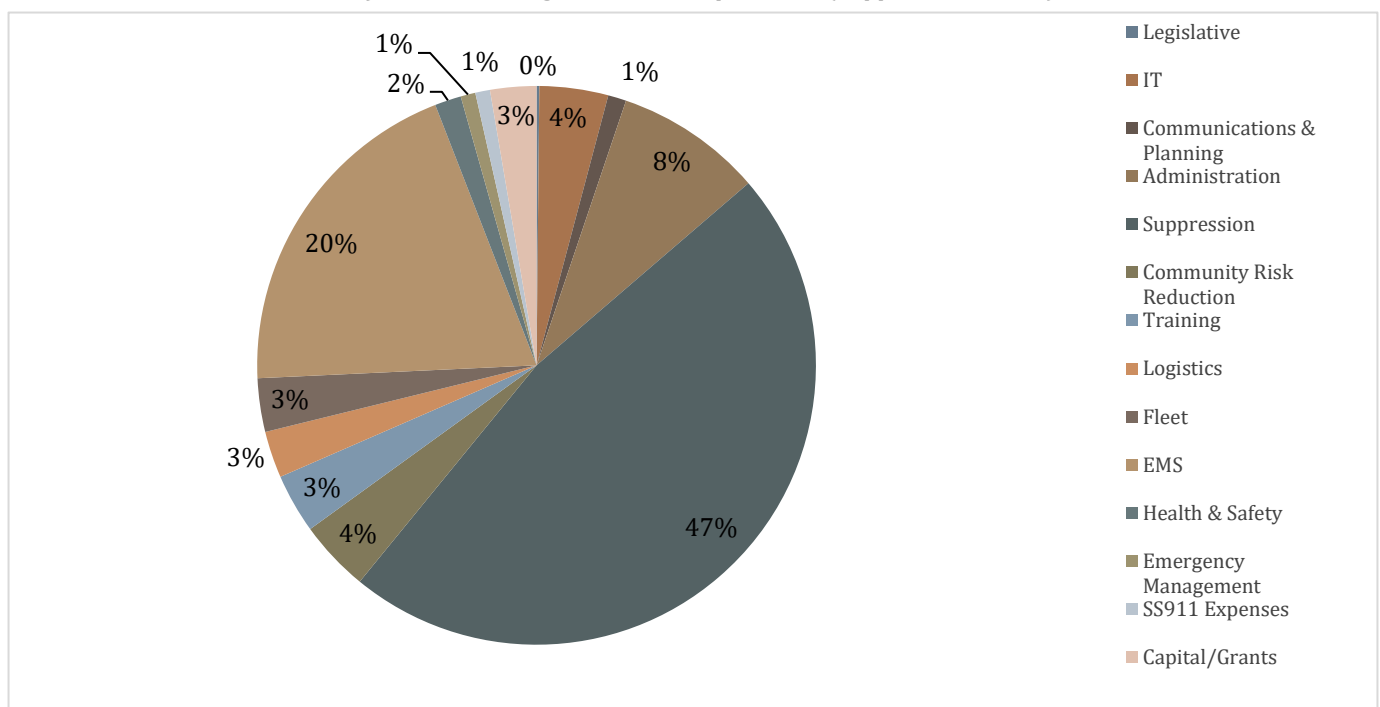
## Expenditures by Division/Budget Area

### OVERALL HIGHLIGHTS

The annual average CPI for 2024 (*used for 2025 budget development*) is 3.55%; most employment/labor contracts stipulate a floor of 2% and a ceiling of 4%. Our largest labor group utilizes June to June, with a CPI of 2.7%. 2025's Budget was established prior to completion of negotiations with the largest labor group. We have found, in recent compensation studies, the District has fallen well behind comparable agencies. Overall medical and dental premiums are projected at a 6% increase. L&I rates continue to increase fairly substantially; however, we do 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 in 2021. Unfortunately, we are seeing double digit premium increases in the risk class associated with operations personnel. There are five new positions in the 2026 budget proposal; Assistant Director of Administrative Services & Finance, two EMS Captains, an IT Technician, and a Mechanic. The District had previously added operational staffing positions over the course of the last few years, in order to better balance employee counts and overtime and prepare for the implementation of a 4<sup>th</sup> Platoon and addition of a ladder company. 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; these positions fall under the Health & Safety budget area; which itself was a new budget area in 2025.

### Percentage allocated by Division/Budget Area

67% of Divisional Budget amount is Operations (Suppression & EMS)





# TO OUR COMMUNITY

## LEGISLATIVE

Election costs for the Commissioner Election being in November 2025, will be billed out in early in 2026. 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 adopted the move from two meetings per month to one, with addition of special meetings if need be, in 2024 the daily rate increased to \$161 per day.

## INFORMATION TECHNOLOGY (IT)

The area of the budget supports an IT Manager, four IT Technicians (addition of one IT Tech in 2026), and a portion of an Assistant Chief & Deputy Chief are allocated here as well. The District underwent a full review of IT staffing and systems in 2023; it found us to be understaffed, however our programs and systems to be well done and appropriate.

## COMMUNICATIONS & PLANNING

The area of the budget supports the Communications Coordinator, GIS Technician, Data Analyst, and a portion of an Assistant Chief & Deputy Chief are allocated here as well.

## ADMINISTRATION

The area of the budget supports the Fire Chief, Director of Administrative Services/Finance, Assistant Director of Administrative Services & Finance (new position in 2026), Human Resource Manager, Chief's Executive Assistant/Grant Writer, Finance Manager, Administrative Manager, Purchasing Specialist, and ten finance & administrative support staff. Unemployment Compensation has seemed to stabilize as we move out of COVID implications and high levels of hiring. As many are seeing, the District's insurance premiums reflect a significant increase. Audit fees are a bit challenging to project, as at the time of the writing of this document, 2024's audit has not been completed; there is a single federal audit requirement for 2024 as well, which will have an impact on overall cost.

## SUPPRESSION

The area of the budget supports operations personnel inclusive of Firefighters, Firefighter/Engineers, Captains, Battalion Chiefs, and portions of an Assistant Chief and Deputy Chief. The District's purposeful move to increase staffing has reduced overtime; total line personnel between Suppression and EMS is 167; the allocation between the two divisions fluctuates based on certifications. During 2024, both the Pierce County Special Operations Response Team and Hazardous Materials Incident Team dissolved, however, WPFR still supports those specialties. In 2026, radios continue to be a critical area for replacement, new and innovative strategies are being implemented in order to help reduce the impact to the organization.

## TO OUR COMMUNITY

### COMMUNITY RISK REDUCTION (*PREVENTION*)

The area of the budget supports two Battalions Chiefs (Risk Reduction and Code Enforcement), six Captains, a Multi-lingual Outreach Coordinator, with portions of a Deputy Chief and Assistant Chief also allocated here. These positions support both community risk reduction (prevention/education) and code enforcement. Two of the Captain positions are supported with offsetting revenue from the City of Lakewood under a contract for Fire Marshal services.

### 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. In 2024, the Pierce County Fire Training Consortium dissolved. WPFR had been actively supporting that effort and have now transitioned back to fully in-house for this work.

### LOGISTICS

The area of the budget supports a Facilities Manager and three Facilities Technicians. 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. The entire division has turned over in the last two years.

### FLEET

The area of the budget supports a Fleet Manager and four Mechanics, with a fifth scheduled mid-year of 2026. 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 number of years. R&M of fleet continues to see dramatic increases in supply costs and implications of a larger fleet alongside aging vehicles.

### EMERGENCY MEDICAL SERVICES (EMS)

This area of the budget supports the EMS operations personnel inclusive of Firefighter/Paramedics, a Battalion Chief, four Captains (an increase from two in 2025), MSO's, Connected CARE Program Manager, and a portion of a Deputy Chief and Assistant Chief are allocated 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 programmatic changes to our service delivery model, over the last several years, is having a positive impact in reaching the critical staffing needed.

# TO OUR COMMUNITY

## HEALTH & SAFETY

This area of the budget was new in 2025 as a result of a reorganization. It's been long overdue to implement specific oversight of health, wellness, and safety within the organization. Budgeted here is a portion of an Assistant Chief as well as the Crisis Intervention Manager (CIM) and two Crisis Intervention Specialists (CIS). The CIM was expanded to a full-time position in 2024, previously a part-time Chaplain/Peer Support position. These positions support both internal and external crisis support needs. Many of the line items have been moved/reallocated here from other Divisions.

## EMERGENCY MANAGEMENT

This area of the budget supports an Emergency Preparedness Coordinator, two Emergency Management Coordinators, and portions of a Deputy Chief and Assistant Chief. The Emergency Management Coordinator positions have offsetting revenue through an 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.

## COMMUNICATIONS

The user fee to South Sound 911 is reflecting a decrease from 2025. This continues to reflect an overall decrease in service fees since transitioning from Fire Comm to SS911. SS911 is the agency who takes 9-1-1 calls and dispatches our personnel to incidents.

## CAPITAL

2026 Capital includes a breathing air compressor at Station 21, PT equipment for academies, an update to the District's phone system and server storage, as well installation of EOC Starlink at Station 21, 31 and the EOC. Also included is exterior paint of Station 31, upgrades to HVAC systems and Plymovent and a roof repair to Station 31. There are five vehicles, vehicle scales at Fleet Maintenance, a forklift, retrofit a retrofit of Divemate at Station 21. A new van with dual purpose of supporting investigations as well as special events. Lastly, purchase of a connex for Central Stores.

## SUMMARY

In summary, the Operating Budget for the District moving into 2026 reflects an overall 7.65% increase.

## TO OUR COMMUNITY

### EXPENDITURES – SUMMARY

	<b>2026 Budget</b>
<i>Legislative</i>	115,991
<i>IT</i>	2,887,532
<i>Communications &amp; Planning</i>	764,267
<i>Administration</i>	6,183,013
<i>Suppression</i>	34,285,472
<i>Community Risk Reduction</i>	2,997,427
<i>Training</i>	2,495,288
<i>Logistics</i>	1,959,949
<i>Fleet</i>	2,248,586
<i>EMS</i>	14,404,846
<i>Health &amp; Safety</i>	1,108,901
<i>Emergency Management</i>	621,156
<i>SS911 Expenses</i>	617,340
<b>Operations Sub-Total</b>	<b>70,689,767</b>
Capital	1,223,433
Grants (require matching funds)	717,160
Reserve Fund Deposit	200,000
FBC Contract - Assessor Treasurer	344,024
Debt Service Payment - LOCAL Program	792,279
New Debt Service - Non-voter approved bonds	1,492,500
<b>Total Expense Budget</b>	<b><u>75,459,162</u></b>
<b>Ending Fund Balance:</b>	<b>13,077,151</b>

## TO OUR COMMUNITY

### EXPENDITURES – LINE ITEM BUDGET

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	2026 <u>Budget</u>
				<u>LEGISLATIVE</u>	
511	60	11	01	Legislative Services	24,150
511	60	20	01	Medicare & PFML & Social Security	2,070
511	60	20	05	L&I	28
511	60	20	11	Issued Items	250
				<b>Salaries/Benefits</b>	<b>26,498</b>
511	60	43	01	Professional Development	3,200
511	60	49	01	Memberships	8,293
511	70	00	00	Election Costs	78,000
				<b>Supplies/Services</b>	<b>89,493</b>

## TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	2026
					<u>Budget</u>
				<u>INFORMATION TECHNOLOGY</u>	
518	80	11	01	Salaries	1,082,173
518	80	20	01	Medicare & PFML	25,841
518	80	20	02	L&I	7,770
518	80	20	04	Retirement	55,469
518	80	20	06	Medical Insurance	117,338
518	80	20	07	Dental Insurance	7,953
518	80	20	15	Uniforms	250
				<b>Salaries/Benefits</b>	<b>1,296,794</b>
518	80	31	00	Computer Operating Supplies	6,000
518	80	31	01	Software Upgrades	10,000
518	80	31	02	Hardware Upgrades	65,000
518	80	31	03	Network Support Contracts	113,350
518	80	31	04	Application Support Contracts	533,764
518	80	41	02	Professional Services - Support Contracts	10,000
518	80	42	01	Data Communications	644,904
518	80	42	02	Telephones	60,000
518	80	42	03	Cellular Service	125,060
518	80	43	01	Professional Development	18,350
518	80	48	02	Web Site	2,310
518	80	49	01	Subscriptions	2,000
				<b>Supplies/Services</b>	<b>1,590,738</b>

## TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	<u>2026 Budget</u>
<u>COMMUNICATIONS &amp; PLANNING</u>					
519	10	11	01	Salaries	528,839
519	10	20	01	Medicare & PFML	12,717
519	10	20	02	L&I	3,566
519	10	20	03	Deferred Compensation	2,527
519	10	20	04	Retirement	28,185
519	10	20	06	Medical Insurance	100,798
519	10	20	07	Dental Insurance	7,735
519	10	20	15	Uniforms	250
<b>Salaries/Benefits</b>					<b>684,617</b>
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
519	10	49	01	Subscriptions/Dues	750
<b>Supplies/Services</b>					<b>79,650</b>

## TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	<u>2026 Budget</u>
				<u>ADMINISTRATION</u>	
522	10	11	01	Salaries	3,191,866
522	10	12	01	Overtime	16,716
522	10	20	01	Medicare & PFML	80,761
522	10	20	02	L&I	18,548
522	10	20	03	Deferred Compensation	138,658
522	10	20	04	Retirement	173,071
522	10	20	05	Unemployment Compensation	45,000
522	10	20	06	Medical Insurance	352,773
522	10	20	07	Dental Insurance	30,649
522	10	20	08	LEOFF 1 Insurances - Retirees	200,000
522	10	20	09	Retiree Medical (Resolution)	562,000
522	10	20	10	LEOFF 1 - Unpaid Medical Expenses/RX	42,000
522	10	20	15	Uniforms	6,500
				<b>Salaries/Benefits</b>	<b>4,858,542</b>
522	10	31	00	Office & Operating Supplies	25,888
522	10	31	01	Postage	5,400
522	10	31	02	Printing	800
522	10	41	01	Professional Services	34,800
522	10	41	02	Hiring & Promotional Testing	80,700
522	10	41	03	Legal Services	19,000
522	10	41	04	Recruitment & Retention	18,500
522	10	41	06	Taxes	3,900
522	10	41	08	Equity & Empowerment Initiative	15,500
522	10	41	17	Audit Fees	46,000
522	10	41	20	Meeting Costs	2,019
522	10	43	01	Professional Development	25,850
522	10	43	02	Succession Planning	38,250
522	10	44	18	Advertising	900



## TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	<u>2026 Budget</u>
522	10	46	01	Insurance	846,852
522	10	48	01	R&M Supplies	31,583
522	10	48	02	Central Stores	2,500
522	10	49	01	Memberships	10,030
522	10	49	03	Permit Fees to City	116,000
				<b>Supplies/Services</b>	<b>1,324,471</b>

## TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					<u>DESCRIPTION</u>	<u>2026 Budget</u>
					<u>SUPPRESSION</u>	
522	20	11	01	Salaries		23,229,239
522	20	12	01	Overtime		2,729,141
522	20	20	01	Medicare & PFML		652,532
522	20	20	02	L&I		1,478,495
522	20	20	03	Deferred Compensation		814,540
522	20	20	04	Retirement		1,394,599
522	20	20	06	Medical Insurance		3,324,657
522	20	20	07	Dental Insurance		251,271
522	20	20	15	Uniforms		170,500
522	20	20	21	Service Recognition		4,000
					<b>Salaries/Benefits</b>	<b>34,048,972</b>
522	20	31	02	Suppression Supplies		25,000
522	20	31	12	Tech Rescue Supplies		11,000
522	20	31	13	Haz Mat Supplies		9,500
522	20	41	00	Professional Services		20,000
522	20	48	00	Communications Equipment		50,000
522	20	48	05	Equipment / Hose		25,000
522	20	48	06	General Operating - Water Rescue		25,000
522	20	48	07	General Operating - Suppression		25,000
522	20	48	08	General Operating - Tech Rescue		7,000
522	20	48	09	General Operating - HazMat		13,000
522	20	48	12	General Operating - Marine		8,000
522	20	48	13	General Operating - SCBA		13,000
522	20	48	14	David Clarks		3,000
522	20	49	01	Memberships		1,500
522	20	49	02	Laundry		500
					<b>Supplies/Services</b>	<b>236,500</b>

## TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	<u>2026 Budget</u>
<u>Community Risk Reduction</u>					
522	30	11	00	Salaries	2,242,267
522	30	12	01	Overtime	111,936
522	30	20	01	Medicare & PFML	57,044
522	30	20	02	L&I	99,376
522	30	20	04	Retirement	119,019
522	30	20	06	Medical Insurance	240,331
522	30	20	07	Dental Insurance	18,255
522	30	20	15	Uniforms	2,400
<b>Salaries/Benefits</b>					<b>2,890,627</b>
522	30	31	03	R&M Supplies	9,000
522	30	31	06	Reference Materials	2,000
522	30	31	07	Promotional Event Supplies (Public Education Materials)	25,000
522	30	31	09	Programs	24,000
522	30	31	10	Safety Program Supplies	4,300
522	30	48	01	Fire Investigations	6,000
522	30	43	01	Professional Development	26,000
522	30	49	01	Memberships	6,000
522	30	49	03	Printing	4,500
<b>Supplies/Services</b>					<b>106,800</b>

## TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	<u>2026 Budget</u>
				<u>TRAINING</u>	
522	45	11	01	Salaries	981,594
522	45	12	01	Overtime	25,791
522	45	12	02	Overtime - Operations Training	168,243
522	45	12	03	Overtime - Academy	199,488
522	45	12	04	Overtime - Tech Rescue	106,878
522	45	12	05	Overtime - HazMat	96,139
522	45	12	06	Overtime - Marine	84,121
522	45	12	07	Overtime - Water Rescue	60,087
522	45	12	08	Overtime - Truck Training	48,069
522	45	12	12	Overtime - Wildfire	73,380
522	45	12	13	Overtime - SBO	24,035
522	45	20	01	Medicare & PFML	24,478
522	45	20	02	L&I	43,559
522	45	20	03	Deferred Compensation	10,409
522	45	20	04	Retirement	50,097
522	45	20	06	Medical Insurance	113,972
522	45	20	07	Dental Insurance	8,507
				<b>Salaries/Benefits</b>	<b>2,118,848</b>
522	45	31	01	Operating Supplies	2,000
522	45	31	02	Resources - Grounds	26,500
522	45	31	06	Reference Materials	2,000
522	45	41	00	Professional Services	20,000
522	45	43	01	Professional Development	133,360
522	45	43	02	Recruit Academy	55,000
522	45	43	03	Higher Education	75,000
522	45	43	04	Tech Rescue	20,000
522	45	43	05	HazMat	10,000
522	45	43	06	Marine	4,000
522	45	43	08	Truck Training	6,000
522	45	43	10	Blue Card	16,580
522	45	48	01	Equipment Repair & Maintenance	5,000
522	45	49	04	Dues & Subscriptions	1,000
				<b>Supplies/Services</b>	<b>376,440</b>

## TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	<u>2026 Budget</u>
				<u>LOGISTICS</u>	
522	50	11	01	Salaries	720,752
522	50	12	01	Overtime	9,275
522	50	20	01	Medicare & PFML	18,744
522	50	20	02	L&I	31,207
522	50	20	03	Deferred Compensation	53,106
522	50	20	04	Retirement	41,335
522	50	20	06	Medical Insurance	124,145
522	50	20	07	Dental Insurance	8,934
522	50	20	15	Uniforms	3,100
				<b>Salaries/Benefits</b>	<b>1,010,599</b>
522	50	31	02	Operating Supplies - Central Stores	72,000
522	50	31	03	Operating Supplies - Logistics	3,500
522	50	31	08	Hydrant Maintenance	18,000
522	50	35	01	Small Tools R&M	7,500
522	50	41	02	County Fees/Surface Water & Sewer	25,000
522	50	43	01	Professional Development	25,000
522	50	47	00	Utilities	295,000
522	50	48	01	Repair and Maintenance Contracted	265,000
522	50	48	02	Furnishings	20,000
522	50	48	20	Maintenance at 20	35,000
522	50	48	21	Maintenance at 21	32,000
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	12,000
522	50	48	25	Maintenance at Training Tower	3,600
522	50	48	28	Maintenance at Maintenance	13,000
522	50	48	29	Boathouse Maintenance - American Lake	5,000

## TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	<u>2026 Budget</u>
522	50	48	33	Boathouse Maintenance - Narrows	1,000
522	50	48	31	Maintenance 31	60,000
522	50	48	32	Exterior Maintenance	29,000
				<b>Supplies/Services</b>	<b>949,350</b>

## TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	<u>2026 Budget</u>
				<b><u>FLEET</u></b>	
522	61	11	01	Salaries	1,067,890
522	61	12	01	Overtime	10,000
522	61	20	01	Medicare & PFML	27,332
522	61	20	02	L & I	39,924
522	61	20	03	Deferred Compensation	47,556
522	61	20	04	Retirement	59,529
522	61	20	06	Medical Insurance	177,931
522	61	20	07	Dental Insurance	13,023
522	61	20	15	Uniforms	1,950
				<b>Salaries/Benefits</b>	<b>1,445,136</b>
522	61	31	07	Books/Manuals	1,500
522	61	31	10	Shop Operating Supplies	4,800
522	61	31	23	Tires	47,000
522	61	32	01	Fuel/Oil	235,000
522	61	32	02	Marine Fuel	17,000
522	61	35	20	Small Tools Replacement	10,000
522	61	41	13	Hazardous Waste Disposal	1,200
522	61	43	01	Professional Development	36,000
522	61	48	01	Repair & Maintenance	365,000
522	61	48	02	R&M Marine	70,000
522	61	48	03	Shop Equipment Repairs	4,000
522	61	48	06	Fleet Maintenance Contracts - Parts	1,000
522	61	49	01	Memberships	950
522	61	49	02	Laundry/Uniform Maintenance	10,000
				<b>Supplies/Services</b>	<b>803,450</b>

## TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	<u>2026 Budget</u>
<u>EMERGENCY MEDICAL SERVICES</u>					
522	70	11	00	Salaries	8,838,182
522	70	12	01	Overtime	909,714
522	70	12	02	Overtime-EMS Training	229,982
522	70	12	05	Overtime - EMT School (Academy)	48,069
522	70	12	06	Overtime - CQI	24,035
522	70	20	01	Medicare & PFML	250,061
522	70	20	02	L&I	543,972
522	70	20	03	Deferred Compensation	417,509
522	70	20	04	Retirement	525,081
522	70	20	06	Medical Insurance	1,131,827
522	70	20	07	Dental Insurance	87,563
<b>Salaries/Benefits</b>					<b>13,005,996</b>
522	70	31	01	Printing	1,700
522	70	31	02	Operating Supplies	715,000
522	70	31	03	EMS Equipment	50,000
522	70	31	05	Books & Resources	4,200
522	70	41	01	Base Physician	78,000
522	70	41	02	Transport Billing	190,550
522	70	41	04	County EMS Fees	6,000
522	70	41	06	Outside Instructors	4,500
522	70	43	01	Professional Development	50,000
522	70	43	02	Paramedic School	60,000
522	70	43	03	EMT School - Recruit Academy	38,200
522	70	43	04	Required Recertification Skills Training	25,000
522	70	48	01	Maintenance Agreements	75,000
522	70	48	02	Equipment	100,000
522	70	49	04	Dues & Subscriptions	700
<b>Supplies/Services</b>					<b>1,398,850</b>



## TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	<u>2026 Budget</u>
<b><u>HEALTH &amp; SAFETY</u></b>					
522	80	11	00	Salaries	280,123
522	80	12	01	Overtime - Peer Support	5,444
522	80	20	01	Medicare & PFML	6,894
522	80	20	02	L&I	6,251
522	80	20	04	Retirement	14,239
522	80	20	06	Medical Insurance	40,418
522	80	20	07	Dental Insurance	2,815
522	80	20	13	Wellness Program	276,575
522	80	20	14	Protective Clothing/Body Armor	350,000
<b>Salaries/Benefits</b>					<b>982,761</b>
522	80	31	03	Rehab Supplies	10,000
522	80	31	04	IWM - Waste Removal	5,000
522	80	31	05	Printing & Resources	500
522	80	31	06	Peer Support	2,000
522	80	41	01	E.A.P.	10,000
522	80	41	02	Professional Services	44,840
522	80	41	03	Immunization Program	4,800
522	80	41	04	Professional Services - Peer Support	20,000
522	80	41	05	Professional Services - Health & Wellness	5,000
522	80	43	01	Professional Development	10,000
522	80	48	03	Rehab Equipment	2,000
522	80	48	04	Physical Training / Equipment	12,000
<b>Supplies/Services</b>					<b>126,140</b>

## TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	<u>2026 Budget</u>
				<u>EMERGENCY MANAGEMENT</u>	
525	60	11	01	Salaries	461,363
525	60	20	01	Medicare & PFML	11,146
525	60	20	02	L & I	3,566
525	60	20	03	Deferred Compensation	2,620
525	60	20	05	Retirement	24,022
525	60	20	06	Medical Insurance	42,466
525	60	20	07	Dental Insurance	4,484
525	60	20	15	Uniforms	720
				<b>Salaries/Benefits</b>	<b>550,386</b>
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 (CERT)	20,000
525	60	43	01	Professional Development	11,000
525	60	49	01	Memberships	1,100
				<b>Supplies/Services</b>	<b>70,770</b>

## TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	<u>2026 Budget</u>
				<u>Communications</u>	
528	70	41	00	User Fee Allocation	612,940
528	70	41	01	Net Motion Fees	4,400
				<b>Supplies/Services</b>	<b>617,340</b>
				<u>Capital</u>	
594	10	41	00	Administration	6,000
594	20	64	01	Suppression Equipment	135,000
594	70	64	24	AFG - Defibrillators	717,160
594	45	12	02	Training Equipment	6,147
594	50	62	00	Facility Improvements	455,000
594	50	62	01	Facility Leases	152,786
594	60	64	32	IT	76,500
594	61	64	00	Apparatus	16,000
594	61	64	02	Fleet Equipment	52,000
594	61	64	04	Vehicles	324,000
				<b>Capital</b>	<b>1,940,593</b>
				Salaries & Benefits	62,919,774
				Supplies & Services	7,152,652
				SS911 Costs	617,340
				<b>Subtotal</b>	<b>70,689,767</b>
				Capital & Grants	1,940,593
				Reserve Deposit	200,000
				Debt Service Payment	2,284,779
				<b>Total</b>	<b>75,115,138</b>

# TO OUR COMMUNITY

## Capital Projects

### CAPITAL PROJECTS / NON-VOTER APPROVED BOND ISSUANCE 2024

The District issued non-voter approved bonds in 2024 for capital equipment needs, apparatus & equipment, infrastructure, and station security.

<i>ACCOUNT #</i>	<i>DESCRIPTION</i>	<i>FY26 Budget</i>
	<b>CAPITAL NEEDS</b>	
687.003.59420.60.02	Radio Replacement	180,000.00
687.003.59450.64.01	Station 32 Property	2,512,500.00
	<i>Total</i>	<u>2,692,500.00</u>
	<b>APPARATUS</b>	
687.003.59461.64.01	Engine & Equipment	1,149,626.07
687.003.59461.64.05	New Medic Units (4)	1,461,863.76
	<i>Total</i>	<u>2,611,489.83</u>
	<b>STATION 24</b>	
687.003.59450.24.01	Facility	3,257,928.35
687.003.59450.24.02	Gates & Fencing	68,810.16
	<i>Total</i>	<u>3,326,738.51</u>
	<b>STATION SECURITY</b>	
687.003.59450.64.02	Fuel Tracking System	195,000.00
	<i>Total</i>	<u>195,000.00</u>
	<b>CONTINGENCIES</b>	
	Critical Needs	530,398.98
687.003.59410.64.01	Tier 1	452,088.07
687.003.59410.64.02	Tier 2	10,321.52
687.003.59410.64.03	Tier 3	29,250.00
	<i>Total</i>	<u>1,022,058.57</u>
	<b>Grand Total</b>	<u><u>9,847,786.91</u></u>

## TO OUR COMMUNITY

### *Bond Projects Summary Cost Report*

Critical Capital Needs	5,303,989.83
Contingency	530,398.98
Tier 1	3,257,928.35
Contingency	452,088.07
 Tier 2	 68,810.16
Contingency	10,321.52
 Tier 3	 195,000.00
Contingency	29,250.00
<b><i>Summary Total</i></b>	<b><u><u>9,847,786.91</u></u></b>

### Reserve Fund

#### CAPITAL ASSET REPLACEMENT & IMPROVEMENT AND EMERGENT FUNDING

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

At year-end 2026, the approximate balance of the fund will be \$5.8 million;

- \$2.85 million for emergent situations
- \$2.95 million for future capital asset replacement

### General Obligation Bond Fund

#### LOCAL PROGRAM

The District currently has one LOCAL Program funding issuance, 2026 is the final year for repayment, it was a five-year issuance. Debt payment for 2026 is \$792,279; 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 2026 is \$1,492,500 and is paid for from the Expense Fund through a transfer to the GOB Fund. This is a 20-year issuance.