

# East County Fire and Rescue



## 2024 Adopted District Budget

Integrity • Compassion • Professionalism • Equity

The Government Finance Officers Association of the United States and Canada (GFOA) Distinguished Budget Presentation Award program identifies best practices in governmental budgeting. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.



Government Finance Officers Association

East County Fire and Rescue's 2024 budget conforms to the GFOA distinguished budget presentation award guidelines (GFOA, 2021 & 2022) and the district will submit the adopted budget for review by the GFOA for the Distinguished Budget Presentation Award.

## Acknowledgements

The 2024 East County Fire and Rescue comprehensive district budget has been prepared for the citizens of our district and the East County Fire and Rescue's (ECFR) Board of Fire Commissioners and was adopted on November 14, 2023.

- Board Chairperson Martha Martin
- Board Vice Chairperson Mike Taggart
- Commissioner Joshua Seeds
- Commissioner Sherry Petty
- Commissioner Steve Hofmaster

The following ECFR members participated in development of the district's *2024 Adopted District Budget*.

- Fire Chief Ed Hartin, MS, EFO, FIFireE, CFO
- Assistant Chief Robert Jacobs
- Captain Danny Burch
- Firefighter Stephen Vera
- Firefighter Kevin Hawkey
- Firefighter Nollan Charles
- Captain James Troutman
- Firefighter Zach Allen
- Firefighter Cody Sorensen
- Firefighter Cody Parry
- Captain John Prasch
- Firefighter Ryan Grable
- Firefighter Jacob Dobbins
- Administrative Specialist Pam Jensen
- Accounting Assistant Debbie Macias

### Editorial Review

Sue Hartin

### Citizen Budget Review

Brenden Addis

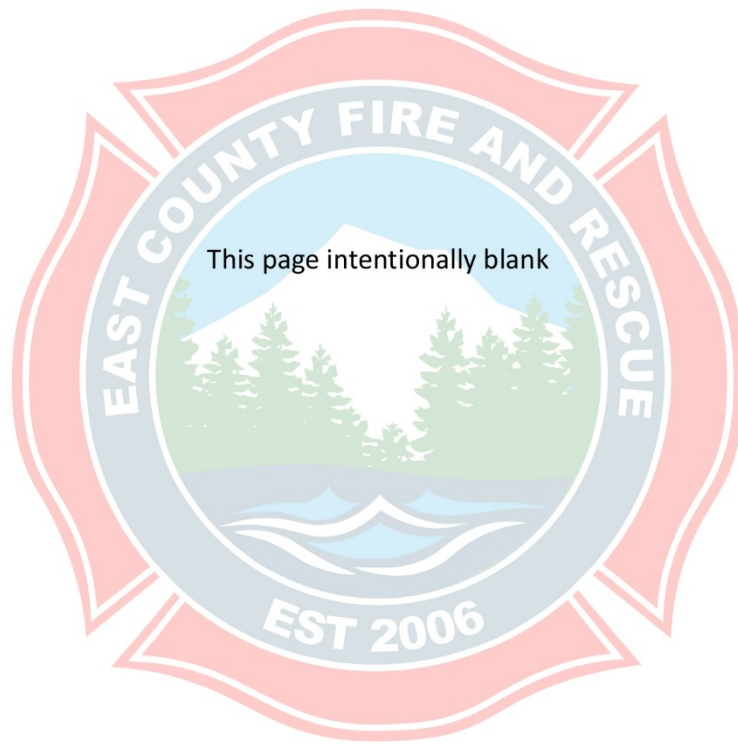


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## Readers' Guide to the Budget

This guide is intended to aid understanding the format of this document and information presented in the budget. The *2024 Budget in Brief* and *2024 Adopted District Budget* may be downloaded in portable document format (PDF) from the district's website ([www.ecfr.us](http://www.ecfr.us)).

### Where to Start?

This document is large. The [budget message](#) on pages 5-9 is a great starting point for understanding East County Fire and Rescue's budget. The fire chief provides an overview of the major changes in the budget process, progress made in the current year, challenges facing the district, and an assessment of fiscal sustainability. The administrative specialist provides a look at the district's audits and financial reporting requirements.

### Purposes of the Budget

The district budget document serves two purposes:

1. Provide our community and the board of fire commissioners with a clear picture of the services provided by East County Fire and Rescue (ECFR), the cost of those services, and the policies underlying the district's financial decisions.
2. Establish a financial and operating plan for the district that complies with regulatory requirements and exemplifies best practices in budgeting and financial reporting.

### Organization of the Budget Document

ECFR's budget is divided into the following sections:

#### *Table of Contents*

The [table of contents](#) on pages v-vii simplifies navigation to specific sections of the budget.

#### *Budget Message*

The fire chief's and administrative specialist's [budget message](#) provide an overview of the budget and key issues facing the district on pages 5-9.

#### *Budget Summary*

The [budget summary](#) on pages 11-15 is a high-level view of the district budget at the fund level and examines changes in fund balances. This summary provides a look at anticipated revenue and expenditures for the budget year and a historical look back at the previous two years.

#### *District Overview*

On pages 17-30, the [district overview](#) outlines governance; values, mission, and vision; services provided; boundaries, organization and staffing.

### ***Integrated Comprehensive Planning***

The annual comprehensive budget is closely coupled with the district's [integrated comprehensive planning](#) process which is outlined on pages 31-38. Integration with these plan components ensures that the budget is consistent with the district's policies, long-term goals, and priorities.

### ***Budget Process***

The [budget process](#) explained on pages 39-50 provides an outline of the district's budget philosophy, requirement for a balanced budget, basis of budgeting and accounting, the chart of accounts, budget calendar, and methods used to develop and adjust the district's budget.

### ***Financial Assumptions Used in the Budget Process***

Budgets are based on assumptions about revenue and expense. [Financial assumptions](#) underlying development of the district's 2024 Adopted budget are explained on pages 51-52. Additional details and supporting documentation are provided in the summary of the district's long-term financial plan in [Appendix C](#) on pages 135-144.

### ***Revenue***

A summary of the district's [revenue](#) streams and revenue trends over a three-year period is provided on pages 53-55. A long-term look at projected revenue is provided in the district's long-term financial plan. A summary of the long-term financial plan is provided in [Appendix C](#) on pages 135-144.

### ***General Fund***

The district's [general fund](#) budget is detailed on pages 57-95. This section of the budget provides an overview of the general fund and specific information on each functional division including a description of programs and responsibilities, performance measures, function budget, major expenditures, and the strategic goals and initiatives. In addition, this section of the budget document provides an overview of the general fund contingency line and detail of interfund transfers in the preceding two years.

### ***Capital Projects Fund***

The [capital projects fund](#) section of the budget on pages 97-106 provides an overview of the fund, a schedule of capital projects, and current year capital projects budget.

### ***Leave Accrual Fund***

The [leave accrual fund](#) section of the budget on pages 107-108 provides an overview of this fund, fund revenues, and defines the district's liabilities for accrued leave.

### ***Grants Management Fund***

The [grants management fund](#) section of the budget on pages 109-112 delineates revenue and expenditures related to grant funded programs and activities.

### ***Debt Service Fund***

The [debt service fund](#) section of the budget on pages 113-114 explains the revenue and expenditures related to debt service on the district's limited tax general obligation (LTGO) bond which will be paid off in December 2023 and will have no financial activity in 2024.

### ***EMS Fund***

The [EMS fund](#) section of the budget on page 115 provides an overview of revenue and expenditures related to the district's interlocal agreement with the City of Camas for advanced life support ambulance transport services.

### ***References***

[References](#) to documents and other sources of information cited in the budget document are provided on pages 117-119.

### ***Budget Adoption***

The district's levy certification, tax increase resolution, and budget adoption resolutions are provided in [Appendix A](#) on pages 121-124.

### ***Financial Policies***

[Appendix B](#) outlines the district's financial policies on pages 125-134.

### ***Long Term Financial Plan***

A summary of the district's long-term financial plan is provided in [Appendix C](#) on pages 135-142. This section of the budget document also outlines the district's comprehensive financial policies. Download a copy of the district's complete long-term financial plan from the district's website ([www.ecfr.us](http://www.ecfr.us)) for more detailed information.

### ***Glossary of Terms***

A glossary of terms is provided in [Appendix D](#) on pages 143-156.



## Budget Message

### From the Fire Chief

Thank you for supporting East County Fire and Rescue (ECFR)! The district provides fire and rescue services and partners with Camas Washougal Fire Department in delivery of emergency medical service. We serve approximately 10,426 residents in a service area of 60 square miles.

The district operates under a balanced budget, is debt free, has passed all independent financial and accountability audits, and maintains and in 2023 received an improved bond rating of AA- from Standard and Poor's.

### Major Changes in Budgeting

The *2024 Adopted District Budget* introduced substantial changes to the district budget document and underlying budget processes. These changes improved the budget as a policy document, an operations guide, a financial plan, and a communications device.

- Close coupling of the budget and the district's integrated comprehensive plan (ICP).
- Revisions to the chart of accounts to increase clarity and transparency.
- Adoption of comprehensive financial policies (detailed in [Appendix B](#)).
- Development of a budget consistent with the Government Finance Officers Association (GFOA) best practices (GFOA, 1998, 2012, 2015a, & 2015b).
- Production of a budget document meeting the requirements of the GFOA Distinguished Budget Presentation Award Program (GFOA, 2021 & 2022).

These changes are a step forward on continuous improvement of the district's budgeting and financial management practices.

### Progress

In 2023, ECFR achieved significant milestones:

- We became debt-free for the first time since 2006, paying off our limited tax general obligation bond four years early, reducing debt expenses.
- We initiated a strategic plan revision, refining our mission, vision, values, goals, and initiatives for continuous improvement.
- We developed a 10-year financial plan, offering a clear financial outlook and a path to cost-effective services.
- Our capital projects plan identified the need for timely replacement of aging apparatus and equipment without incurring debt.
- We secured a \$254,337 FEMA Assistance to Firefighters Grant for safety improvements and incident command training.

- We addressed health and safety concerns by mitigating mold conditions and enhancing facility maintenance at Stations 93 and 94.
- Cost-effective service delivery was improved with an emphasis on maintenance of apparatus and equipment and right sizing our fleet.
- We added one full-time firefighter to improve response reliability at Stations 91 and 94, partially offsetting expenses by reducing part-time staffing by one full-time equivalent (FTE).
- Volunteer staffing increased from four to sixteen, with nine volunteer firefighters and three volunteer water tender operators. Our goal is to reach 20 volunteer firefighters and ten water tender operators.
- The adopted 2024 district budget would add an additional full-time firefighter to reduce overtime expenses required to maintain staffing at Stations 91 and 94. Additional details on current and proposed staffing are provided in the operations function section of the budget.

### *Challenges*

While East County Fire and Rescue (ECFR) has made great strides in improvement, the district faces significant challenges.

- The district is largely funded by property tax revenue, which faces limitations in covering rising expenses due to service demand and inflation.
- Labor market changes have led to high turnover, with over 100% turnover in part-time staff and 30% turnover in full-time staff.
- While authorized for two-person staffing at Stations 91 and 94, we can only maintain this with substantial overtime expense.
- Limited staffing capacity sometimes forces closure of Station 94 on the east side of the district, impacting response times.
- Half of our fire engines and water tenders are nearing the end of their useful life, and all but one failed pump testing in 2023.
- Despite increased reserve funding, we lack sufficient funds for essential apparatus and facility replacements.
- Without additional revenue, we'll struggle to maintain consistent staffing at both Stations 91 and 94 beyond 2025.

### *Fiscal Sustainability*

East County Fire and Rescue has made significant progress in bolstering its financial standing by increasing reserves and paying off debt early. Nevertheless, in 2024, the district anticipates a negative cash flow, which will deplete the general fund balance. To sustain or enhance current service levels, voter approval is essential for increasing the property tax levy.

Given that fire districts primarily rely on property taxes, statutory and constitutional restrictions necessitate that the district offers voters a choice: either maintain or enhance services by increasing the property tax levy (within legal limits) or reduce services to align with limited revenue. To secure adequate and sustainable funding, the district must uphold fiscal responsibility and operate transparently to maintain community support.

ECFR welcomes feedback on our budget document. Please contact me at [ehartin@ecfr.us](mailto:ehartin@ecfr.us) or (360) 834-4908. I also welcome your visits to our headquarters station at 600 NE 267th Avenue, Camas. Thank you!

Sincerely,  
Chief Ed Hartin, MS, EFO, FIFireE, CFO

### From the Administrative Specialist

The 2024 adopted district budget is submitted in accordance with the requirements of *Revised Code of Washington (RCW) 52.16.030* and district's financial policies.

#### **Audit**

As with all municipal entities in Washington State, East County Fire and Rescue (ECFR) is regularly audited by the Washington state auditor's office. Based on Washington state auditor's policy, municipal entities that exceed \$2,000,000 in revenue must receive regularly scheduled financial and accountability audits.

In 2022 the Washington state auditor's office (SAO) completed a financial and accountability audit of financial reports and records for 2020 and 2021 with no adverse findings or management letters. The auditor rendered an adverse opinion on fair presentation regarding generally acceptable accounting principles (GAAP). The audit report stated, "the effects on the financial statements of the variances between the basis of accounting described in Note 1 [cash basis accounting] and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material" (SAO, 2022). This opinion resulted from the district's preparation of financial statements using the cash basis of accounting permitted by Washington state statutes, and the *State Auditor's Budgeting, Accounting and Reporting System (BARS) Manual (2023)*. Cash basis accounting is considered an other comprehensive basis of accounting (OCBA). The district is on a two-year schedule for financial and accountability audits.

Interestingly, while cash basis accounting is permitted by state law, all financial audits conducted by the Washington state auditor's office are performed in accordance with generally accepted government auditing standards (GAGAS), published by the United States Government Accountability Office (GAO). These standards fully incorporate *Generally Accepted Auditing Standards (GAAS)* published by the American Institute of Certified Public Accountants (AICPA). As a result, any local government using cash basis accounting, as permitted by state law and the state auditor's office, receives an adverse opinion on their financial statements (as they do not comply with GAAP). This means that the financial statements do not fairly present financial position, results of operations and (when applicable) cash flows in conformity with generally accepted accounting principles (GAAP). However, they may be fully compliant and accurate with the requirements set forth in the BARS manual for cash basis accounting.

#### **Financial Reporting**

All local governments, including fire districts, must file an annual financial report with the state auditor in accordance with *Revised Code of Washington (RCW) 43.09.230*. East County Fire and Rescue's annual financial reports are accessible from the district's website ([www.ecfr.us](http://www.ecfr.us)). The annual financial report contains the following statements and schedules:

- Schedule C4 Fund Resources and Uses Arising from Cash Transactions.
- Schedule C5 Fiduciary Fund Resources and Uses Arising from Cash Transactions.
- Schedule 01 Revenues/Expenditures/Expenses.



- Schedule 09 Liabilities.
- Schedule 15 Expenditures of State Financial Assistance.
- Schedule 16 Expenditures of Federal Awards.
- Schedule 21 Risk Management.
- Schedule 22 Assessment Questionnaire.

In addition, an overview of the district’s financial position is available through the state auditor’s Financial Intelligence Tool (FIT) (<https://portal.sao.wa.gov/FIT/>).

At the highest level, the district’s finances are organized by funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts. Each of the district’s funds serves a specific financial purpose and has a separate budget. For example, the general fund receives most types of revenue and is used for maintenance and operations while the capital projects fund is used specifically for capital projects. Funds are discussed in detail in the budget process section of this document.

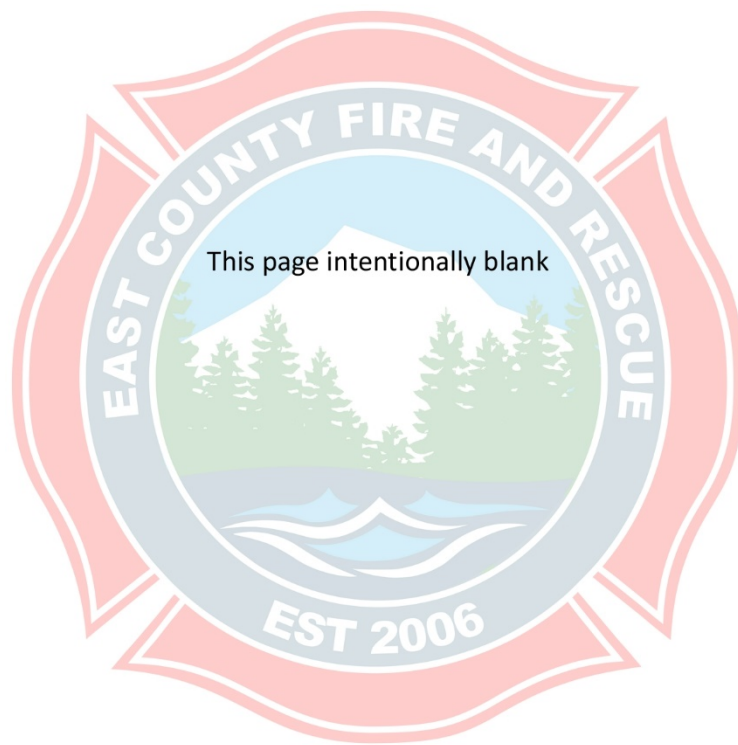
The district uses fund accounting to provide a higher level of transparency and accountability (the structure and purpose of the district’s funds is described in Overview of budget structure later in this budget document). One function of the Washington State Auditor’s budgeting and reporting system (BARS) is to allow comparison of financial data across similar municipal entities (who may or may not have the same fund structure). As such financial reporting is required to be submitted in a simplified format not fully inclusive of fund structure. Funds established to aid in management functions are combined within the general fund as illustrated in Table 1.

Table 1. Fund Reporting

ECFR’s Fund Structure	As Reported to the Washington State Auditor
General Fund (Inclusive of Contingency)	General Fund
Leave Accrual Fund	
Grant Management Fund	
Capital Projects Fund	
Debt Service Fund	General Obligation Bond Fund <sup>1</sup> [Debt Service Fund]
Emergency Medical Services (EMS) Fund	EMS Fund

Sincerely,  
 Pam Jensen, Administrative Specialist

<sup>1</sup> East County Board of Fire Commissioners Resolution 175-01072014 created the debt service fund. At some point following its establishment and naming as the debt service fund, this fund was identified in the district’s annual report to the Washington State Auditor’s Office as the general obligation bond fund.



## Budget Summary

This summary provides an overview of ECFR’s proposed district budget and financial position in an easy to understand and simplified format. In addition, the district’s *2024 Adopted Budget in Brief* and *2024 Adopted District Budget* are available for download from the district’s website.

### Budget by Fund

Table 2 provides a summary of actual district revenues and expenditures for all funds for 2022-2024.

Table 2. 2022-2024 Cash Basis Financial Summary

General Fund	Actual 2022	Amended 2023	Adopted 2024
<b>Beginning General Fund Balance (Less Contingency)</b>	\$1,883,281	\$2,050,762	\$1,930,000
<b>General Fund Contingency</b>	\$0	\$155,431	\$154,686
<b>Revenue</b>			
Taxes	\$2,894,257	\$3,034,896	\$3,034,896
Intergovernmental Revenue	\$1,629	\$10,000	\$10,000
Charges for Service	\$32,851	\$5,000	\$5,000
Miscellaneous Revenue	\$52,955	\$13,000	\$13,000
Other Revenue	\$7,936	\$0	\$0
Appropriation from Contingency	\$0	\$0	\$0
Transfer in from Capital Projects Fund	\$225,091	\$0	\$0
Transfer in from Leave Accrual	\$0	\$16,395	\$16,395
<b>Total Operating Revenues</b>	\$5,098,000	\$5,164,721	\$5,164,721
<b>Expenditures</b>			
Budgeted Expenditures	\$2,547,873	\$3,108,619	\$3,093,727
<b>Non-Expenditures</b>			
Total Non-Expenditures	\$0	\$0	\$0
<b>Interfund Transfers (Out)</b>			
Transfer to Capital Projects Fund	\$298,940	\$493,985	\$493,985
Transfer to Leave Accrual Fund	\$0	\$10,000	\$10,000
Transfer to Grants Management Fund	\$0	\$0	\$0
Transfer to Debt Service Fund	\$200,425		\$0
<b>Total Transfers from General Fund</b>	\$499,365	\$503,985	\$503,985
<b>Ending General Fund Balance</b>	\$2,050,762	\$2,085,431	\$1,552,117

Table 2. 2022-2024 Cash Basis Financial Summary (continued)

<b>Capital Projects Fund</b>	<b>Actual 2022</b>	<b>Amended 2023</b>	<b>Adopted 2024</b>
<b>Beginning Capital Projects Fund Balance</b>	\$989,630	\$1,073,377	\$697,432
<b>Revenue</b>			
Transfer in from General Fund	\$298,940	\$0	\$493,985
Miscellaneous Revenue (Investment Interest)	\$9,898		
<b>Total Capital Projects Fund Revenue</b>	\$1,298,468	\$1,073,377	\$1,191,417
<b>Expenditures</b>			
Budgeted Expenditures (Capital)	<i>Included in GF</i>	<i>Included in GF</i>	\$0
<b>Interfund Transfers (Out)</b>			
Transfer to General Fund	\$225,091	\$50,000	\$0
Transfer to the Grants Management Fund	\$0	\$0	\$11,400
Transfer to the Debt Service Fund	\$0	\$325,945	\$0
<b>Total Transfers from Capital Projects Fund</b>	\$225,091	\$375,945	\$11,400
<b>Ending Capital Projects Fund Balance</b>	\$1,073,377	\$697,432	\$1,180,017
<b>Debt Service Fund</b>	<b>Actual 2022</b>	<b>Amended 2023</b>	<b>Adopted 2024</b>
<b>Beginning Debt Service Fund Balance</b>	\$0	\$0	\$0
<b>Revenue</b>			
Transfer in from General Fund	\$200,425	\$199,300	\$0
Transfer in from Capital Projects Fund	\$0	\$325,945	\$0
<b>Total Debt Service Fund Revenue</b>	\$200,425	\$525,245	\$0
<b>Expenditures</b>			
Regular Budgeted Expenditures (LTGO Debt Service)	\$200,425	\$525,245	\$0
<b>Ending Debt Service Fund Balance</b>	\$0	\$0	\$0
<b>Leave Accrual Fund</b>	<b>Actual 2022</b>	<b>Amended 2023</b>	<b>Adopted 2024</b>
<b>Beginning Leave Accrual Fund Balance</b>	\$45,844	\$46,326	\$41,840
<b>Revenue</b>			
Miscellaneous Revenue (Investment Interest)	\$482	\$0	\$0
Transfer in from General Fund	\$0	\$0	\$10,000
<b>Total Leave Accrual Fund Revenue</b>	\$46,326	\$46,326	\$51,840
<b>Interfund Transfers (Out)</b>			
Transfer to General Fund (Leave Accrual Expense)	\$0	\$4,486	\$16,395
<b>Ending Leave Accrual Fund Balance</b>	\$46,326	\$41,840	\$35,445

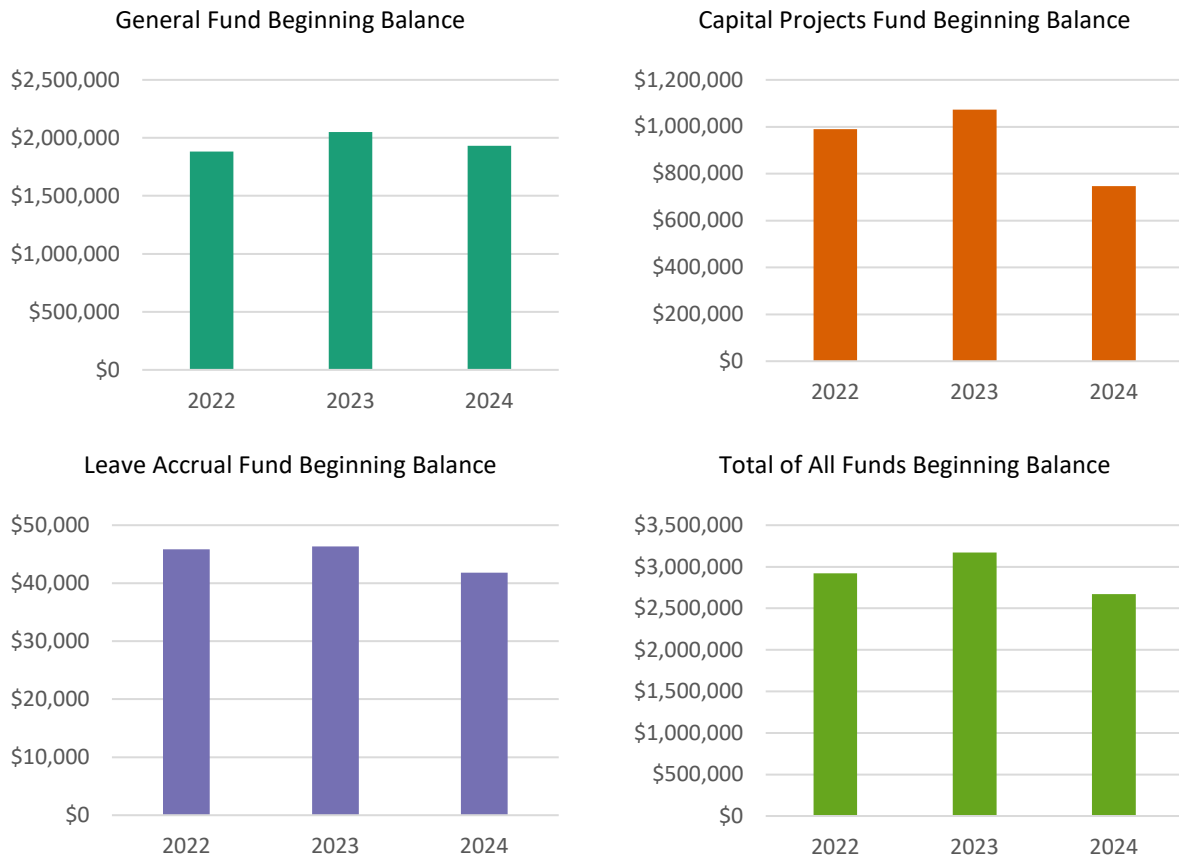
Table 2. 2022-2024 Cash Basis Financial Summary (continued)

<b>Grants Management Fund</b>	<b>Actual 2022</b>	<b>Amended 2023</b>	<b>Adopted 2024</b>
<b>Beginning Grants Management Fund Balance</b>	\$0	\$0	\$228,999
<b>Revenue</b>			
Intergovernmental Revenue	\$0	\$242,226	\$0
Transfer in from General Fund (Match)	\$0	\$1,317	\$0
Transfer in from Capital Projects Fund (Match)	\$0	\$0	\$10,974
<b>Total Grants Management Fund Revenue</b>	\$0	\$243,543	\$239,793
<b>Expenditures</b>			
Budgeted Expenditures (Grants Management)	\$0	\$14,544	\$239,793
<b>Ending Grants Management Fund Balance</b>	\$0	\$228,999	\$0
<b>Emergency Medical Service (EMS) Fund</b>	<b>Actual 2022</b>	<b>Amended 2023</b>	<b>Adopted 2024</b>
<b>Beginning EMS Fund Balance</b>	\$0	\$0	\$0
<b>Revenue</b>			
Taxes	\$688,795	\$705,498	\$721,238
<b>Total EMS Fund Revenue</b>	\$688,795	\$705,498	\$721,238
<b>Expenditures</b>			
EMS Fund Expenditures (Passthrough)	\$688,795	\$705,498	\$721,238
<b>Ending EMS Fund Balance</b>	\$0	\$0	\$0
<b>All Funds</b>	<b>Actual 2022</b>	<b>Amended 2023</b>	<b>Adopted 2024</b>
<b>Total Ending Balance (All Funds)</b>	\$3,170,464	\$3,056,183	\$2,767,579

### Changes in Fund Balance

Changes in beginning fund balance (cash and investments) and short-term trends are illustrated in Figure 1 (exclusive of the grants management fund and debt service fund). Additional detail on projected changes in beginning fund balances is provided in the summary of the district’s long-term financial plan provided in [Appendix C](#).

Figure 1. Beginning Fund Balances 2022-2024



Note: Beginning fund balances for 2022 and 2023 are actual. The beginning fund balances for 2024 are projected based on the 3rd quarter 2023 budget position.

### General Fund

The beginning balance of the general fund begins to decline in 2024. This decrease is due to negative cash flow resulting from constitutionally limited increases in tax revenue, increasing expenses, and the transfer of money to the capital projects fund (catching up on investment for future capital purchases). As discussed in the East County Fire and Rescue *Long-Term Financial Plan* (ECFR, 2023), the district must pass a tax levy increase in 2024 or reduce expenses (and as a result service delivery levels) to maintain a balanced budget.

***Capital Projects Fund***

The capital projects fund beginning balance fluctuates because of the timing of capital projects. The capital projects fund is currently underfunded to meet the district’s long-term capital projects requirements for replacement of apparatus and equipment as well as future facility needs. However, this fund has an adequate balance to meet immediate, short-term capital projects requirements and given an increase in property tax revenue as proposed in the district’s long term financial plan, will have sufficient capital project fund cash flow to meet mid-term capital projects requirements while building an adequate balance for long-term needs.

***Leave Accrual Fund***

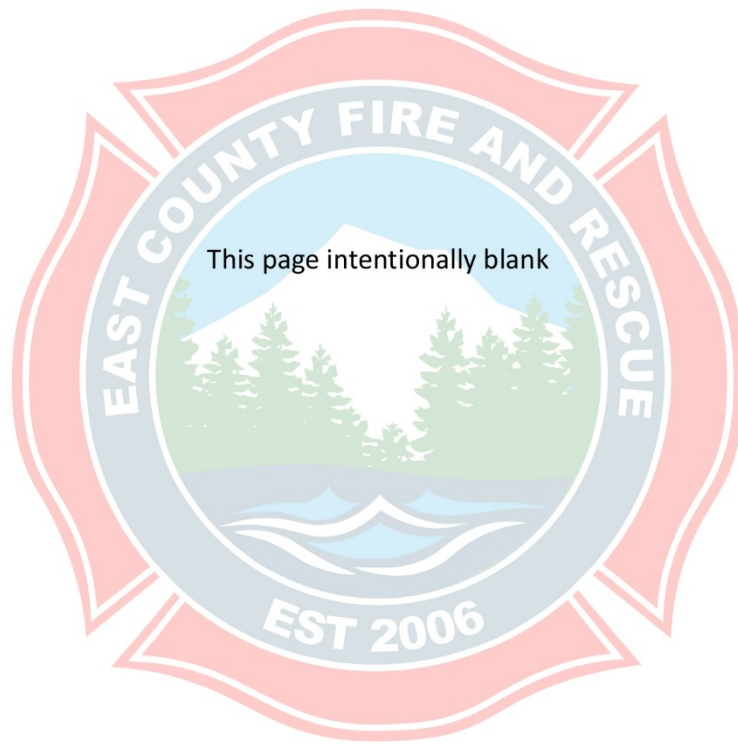
Like the capital projects fund, the leave accrual fund is underfunded. The beginning balance of the leave accrual fund will fluctuate to meet the district’s liability for leave accrual payout on separation of employees from employment. The beginning fund balance shows a slight decrease in 2024 due to payout for unused leave to two employees who separated from district employment and is anticipated to be adequate to meet short-term liabilities for compensated absences. Given an increase in property tax revenue as proposed in the district’s long-term financial plan, the balance in this fund will be increased to meet future liabilities.

***Grants Management Fund***

The grants management fund provides a simple method to account for grant revenue, district matching funds, and grant related expenditures. As this fund accounts for one-time revenues and related expenditures, there is no significant ongoing beginning balance from year to year.

***Debt Service Fund***

The debt service fund was created to account for debt service payments related to the districts limited tax general obligation (LTGO) bond. Debt service payments are made following transfer of funds from the general fund to the debt service fund, as such there is no beginning balance from year to year.





## District Overview

### Historical Perspective

East County Fire and Rescue traces its roots to Clark County Fire District 1 which was formed in 1945 to provide protection to the unincorporated area of Clark County east of the Washougal River (CCFD 1, 1945) and Clark County Fire District 9 which was formed in 1961 to provide fire protection to the unincorporated area of Clark County west of the Washougal River (CCFD 9, 1961). In 2006, Clark County Fire District 1 merged into Clark County Fire District 9 (CCFD 9 and CCFD 1, 2006) and the district was renamed East County Fire and Rescue (CCFD 9, 2006).

East County Fire and Rescue (ECFR) operates as a legally organized fire protection district under the *Revised Code of Washington (RCW) Title 52* and is governed by a five-member board of fire commissioners, each serving a six-year term. As a fire protection district, ECFR is a municipal corporation that is independent from Clark County.

### Governance

By statute (Revised Code of Washington (RCW) 52.14.010), the board of fire commissioners is responsible for management of the affairs of the district. To that end, the board establishes policy and provides direction to the fire chief who is responsible for the day-to-day operations and fiscal management of the district.

Figure 2. Board of Fire Commissioners



Commissioner Martha Martin, Chairperson  
Term of Office: 2017-2023



Commissioner Mike Taggart, Vice Chairperson  
Term of Office: 2019-2025

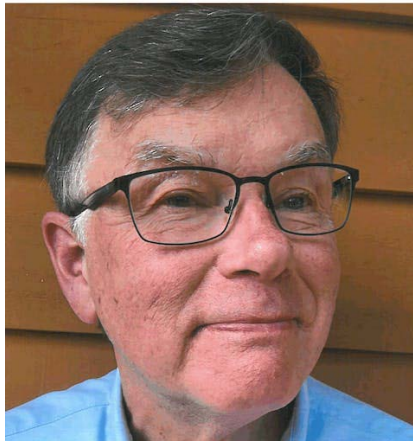
Figure2. Board of Fire Commissioners (continued)



Commissioner Sherry Petty  
Term of Office: 2021-2027



Commissioner Joshua Seeds  
Term of Office: 2017-2023



Commissioner Steve Hoffmaster  
Term of Office: 2021-2027

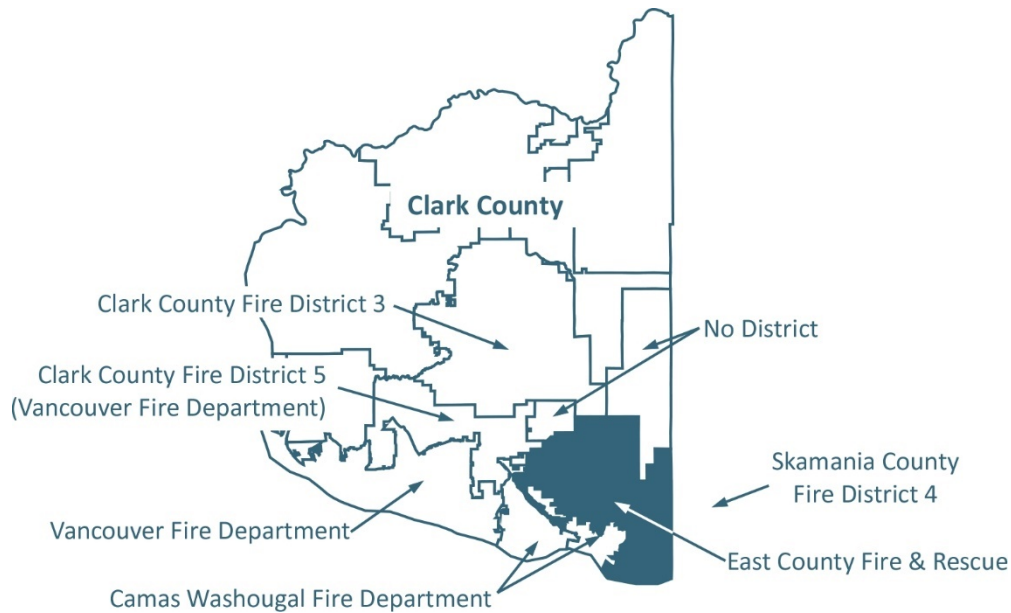
### **The District**

East County Fire and Rescue (ECFR) is in Clark County, Washington. Clark County is the southernmost county in Washington and is the fifth-most populous county in the state. Its county seat and largest city is Vancouver. Clark County is bordered on the south and west by the Columbia River which separates Washington and Oregon, on the east by Skamania County, and to the north by Cowlitz County.

Figure 3. Clark County Locus Map



Figure 4. ECFR Locus Map



***District Boundaries and Fire Station Locations***

The district serves 60 square miles of unincorporated area in southeast Clark County with a population of approximately 10,426 (WA OFM, 2022). The district is bordered on the east by Skamania County Fire District 4, to the south and west by the cities of Camas and Washougal, to the west by Clark County Fire District 5 (served under contract by the City of Vancouver Fire Department) and to the north by Clark County Fire District 3 and an area with no fire protection district (wildland fire protection by the Washington Department of Natural Resources (WA DNR)).

As illustrated in Figures 5 and 6, the district maintains four fire stations, two of these facilities are staffed with a combination of full-time, part-time, and volunteer personnel. Station 93 is staffed by volunteer water tender operators and houses a Washington Department of Natural Resources fire engine during

wildfire season. This station is also used as a training facility and for storage of reserve fire apparatus. The remaining facility is shared with Silver Star Search and Rescue under a co-locate agreement.

Figure 5. District Map

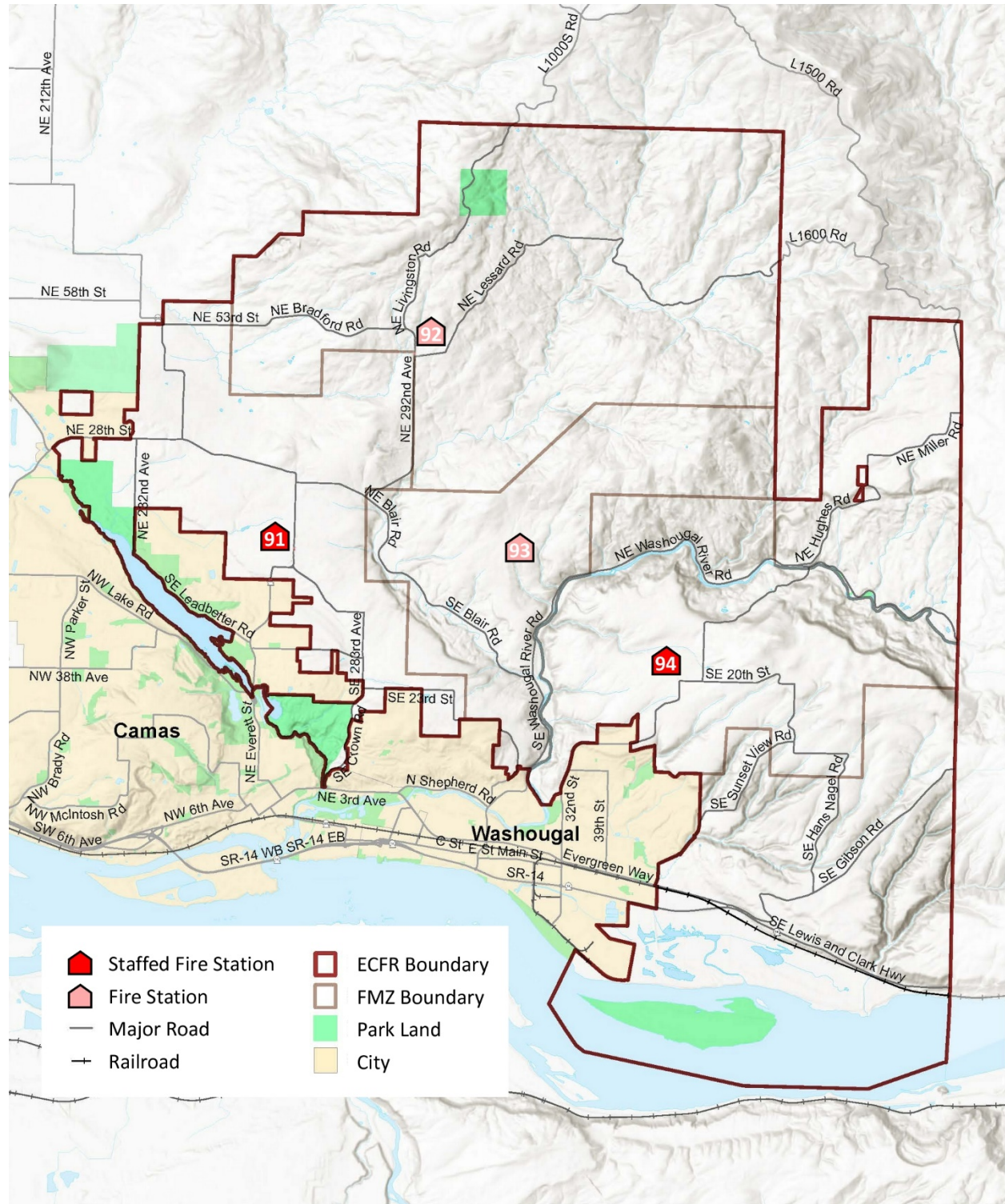


Figure 6. District Facilities



Station 91-Staffed Station  
600 NE 267th Avenue, Camas, WA 98607



Station 92-Silver Star Search and Rescue  
4909 NE 292nd Avenue, Camas, WA 98607



Station 93-Training and Reserve Apparatus  
121 NE 312th Avenue, Washougal, WA 98671



Station 94-Staffed Station  
1808 SE 352nd Avenue, Washougal, WA 98671

### ***Geography***

ECFR's 60 square mile response area is divided by the Washougal River with approximately 18 square miles on the southeast side of the river and 42 square miles on the northwest side of the river.

There are limited bridge crossings that provide access between the southeast and northwest areas of the district, on Northeast Vernon Road at Washougal River Road, and in Washougal on Washougal River Road at North Shepherd Road, and on Evergreen Road at North Shepherd Road. Access limitations imposed by the Washougal River and bridge locations impact fire station locations and staffing.

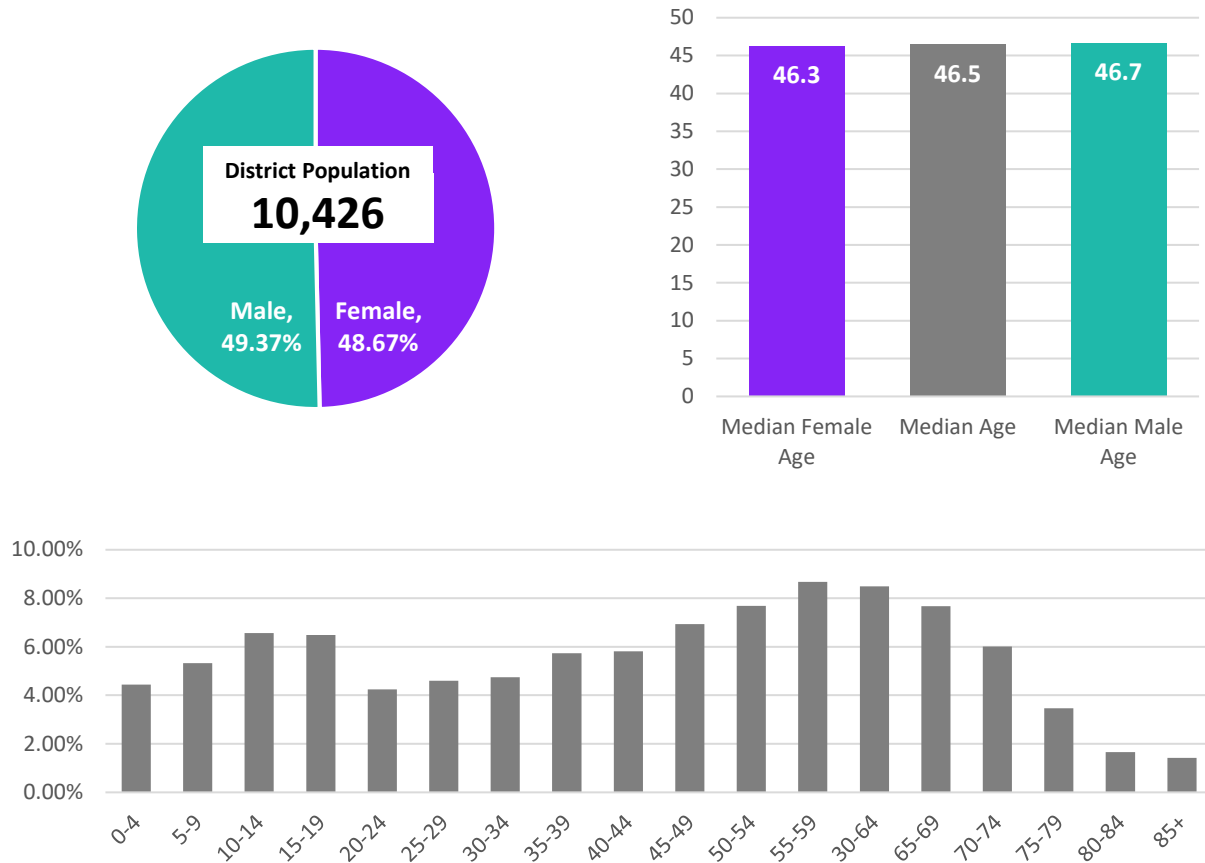
The road network within the district includes two state highways (SR 500 and SR 14) but is predominantly comprised of rural collectors and minor roads. Many of the roads within the district are dead-end. In addition, many areas of the district are served by private roads which are often single lane

and some of which have private, non-rated bridges. The configuration of the road network has a major negative influence on response time.

**Demographics**

The Washington State Office of Financial Management (OFM) estimated the 2022 population within East County Fire and Rescue’s response area as 10,426 with a change in population of 1.18% between 2020 and 2022 (0.59% annual population growth rate). The district’s 2022 average population density was 173.77 people per square mile. Figures 7-9 illustrate the district’s demographics.

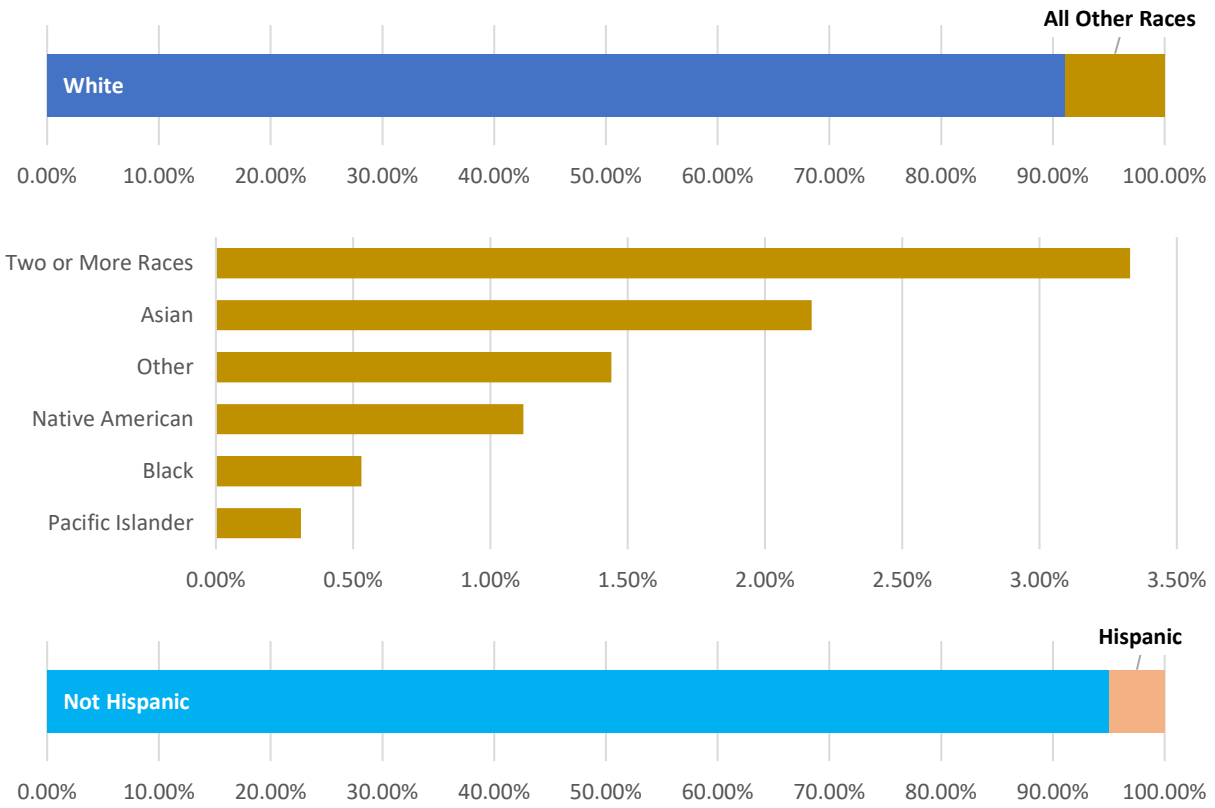
Figure 7. District Population Distribution by Sex<sup>2</sup> and Age



Note: Demographic data from Clark County GIS (2021). Fire districts.

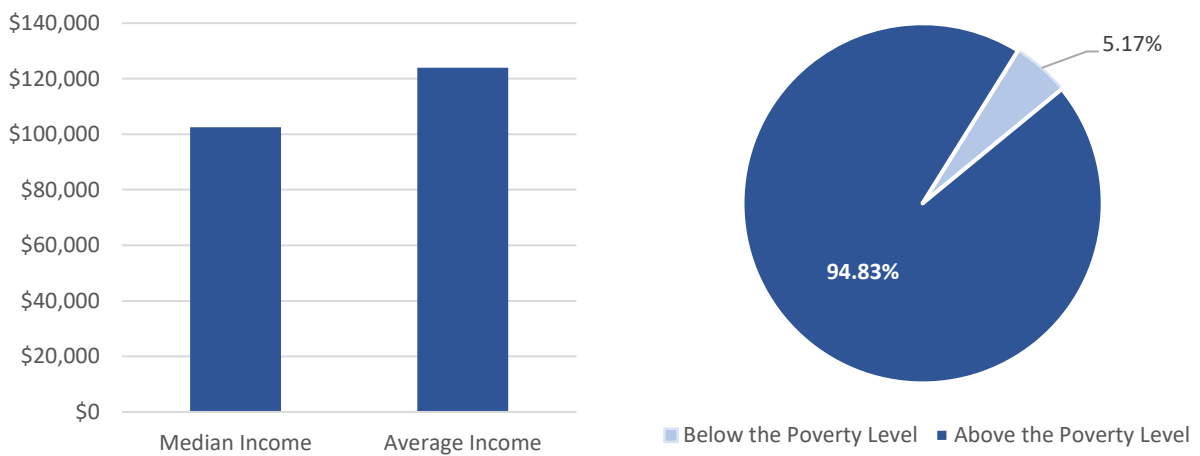
<sup>2</sup> 2020 Census data was limited to sex assigned at birth and did not include gender identity (e.g., male, female, transgender, or other).

Figure 8. District Population Distribution by Race and Ethnicity



Note: Demographic data from Clark County GIS (2021). Fire districts

Figure 9. District Economic Demographics



Note: Demographic data from Clark County GIS (2021). Fire districts.

### ***Target Hazards***

Target hazards are locations and occupancies that present a significant level of risk. In East County Fire and Rescue district, target hazards include:

- Major transportation routes such as state highways, the Burlington Northern Santa Fe (BNSF) railroad, and the Columbia River.
- Utility infrastructure including Bonneville Power Administration (BPA) electric bulk power lines and natural gas transmission lines operated by Northwest Natural Gas and Williams Pipeline.
- Commercial and government facilities such as the Fern Prairie Market and Port of Camas Washougal's Grove Field Airport.
- Agricultural Facilities such as the Welsh Poultry Farm, Washougal River Christmas Trees, and Klopman Farms.
- Structures in the wildland interface that are at significant risk of impact from wildland fire or with potential for a structure fire to extend to the wildland environment.
- Homes over 5,000 square feet (due to the resources required for firefighting operations).

### **District Staffing and Organization**

East County Fire and Rescue serves the community with a combination full-time, part-time, and volunteer personnel providing 24-hour on-duty coverage for the district.

The district's three 24-hour shifts (A, B, and C) work 24 hours on-duty and 48 hours off duty with each full-time employee assigned to this schedule having one shift per month that they are not scheduled to work (Kelly shift) to reduce their workweek to 50.6 hours in accordance with the collective bargaining agreement (ECFR & Local 2444 IAFF, 2022). Part-time firefighter/emergency medical technicians are also assigned to each of the three shifts with each part-time employee working half the number of shifts that are worked by a full-time firefighter, providing a minimum work week of 25.3 hours.

### ***A Fragile Staffing Model***

Within the last year, hiring by larger fire and rescue agencies in the region has resulted in over 100% turnover in part-time firefighter staffing and inability to maintain staffing for part time positions. Loss of staff along with fiscal and workload limitations on filling vacancies with overtime has resulted in decreased availability for response service from Station 94 (see Figure 10). When the number of on-duty staff falls below four personnel and the vacancy cannot be filled with overtime, Station 94 is closed, and all responses are made from Station 91 (or from our automatic aid partner Camas Washougal Fire Department). This results in significantly increased response time to incidents in fire management zones 94, 95, and 96.



Figure 10. Percentile Shift Staffing and Station 94 Availability for Response

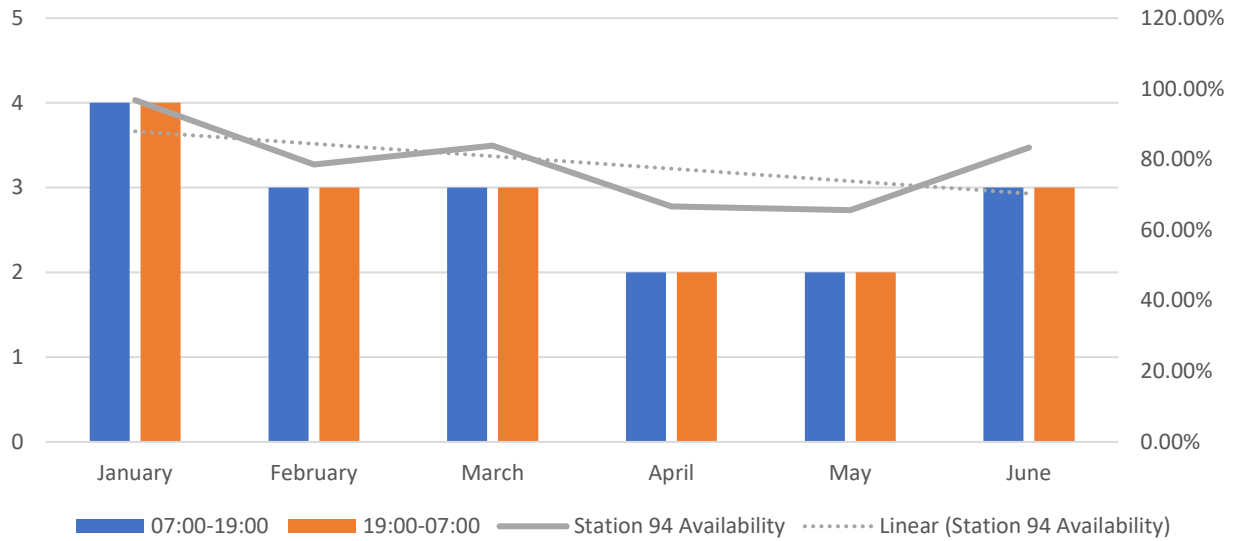
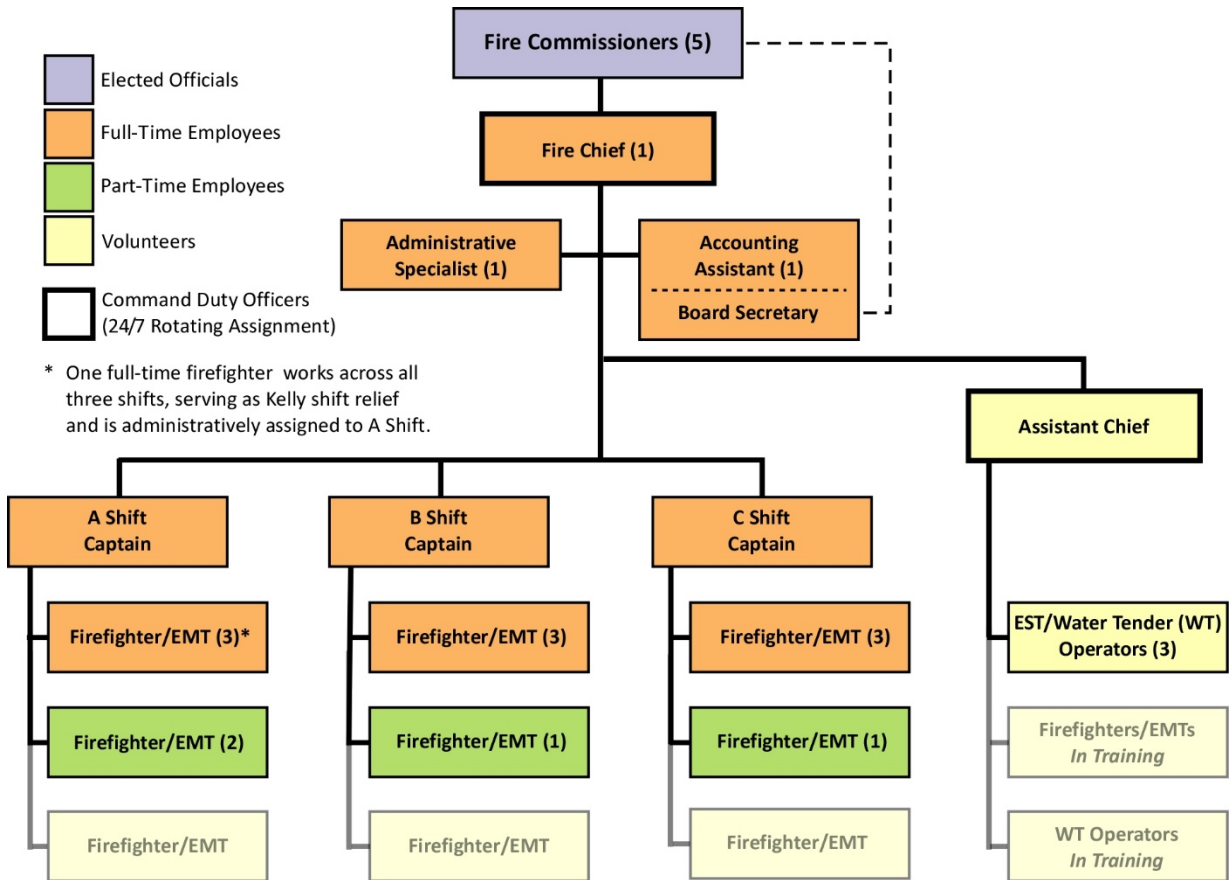


Figure 11 illustrates East County Fire and Rescue’s organizational structure and lines of accountability.

Figure 11. ECFR Organization/Lines of Accountability



Based on these staffing challenges, the district has increased full-time firefighter staffing by one (replacing two part-time positions with one full-time position). As illustrated in Figure 11, C Shift has two-part time firefighter positions and A, and C Shifts have a single part-time firefighter position. This has increased the reliability of staffing, but at increased expense to the district.

**Changes in Volunteer Staffing**

At the start of 2023, the district had four volunteer members: the assistant chief and three water tender operators. A major effort at recruiting and training volunteers has resulted in an increase in volunteer staffing to sixteen members, five water tender operators and eleven volunteer firefighters. All new volunteers are currently in training. While in training, the new volunteers are providing a limited supplement to on-duty staffing based on incremental training and qualifications. When fully qualified, on-duty volunteer firefighters will augment on-duty paid staff, increasing shift staffing above the four-person minimum to improve service delivery levels. Water tender operators generally respond from home to staff water tender apparatus when dispatched to an emergency incident.

East County Fire and Rescue’s limited on-duty staffing provides rapid response but is not adequate to deal with incidents such as a cardiac arrest, motor vehicle accidents with multiple patients or which require extrication, or structure fires which require considerably more personnel. When faced with a major incident or with multiple concurrent calls for service, the district relies on our automatic aid partners (e.g., Camas Washougal Fire Department, Vancouver Fire Department, Clark County Fire District 3, and Skamania County Fire District 4) to provide adequate staffing and response resources. Table 3 provides a summary of personnel by classification and function.

Table 3. Summary of Personnel by Classification and Function

2022 Personnel	Administration	Operations	Fire Prevention & Education	Training	Facilities	Repair & Maintenance	Total District Staff
Full-Time	3.00	10.00	0.00	0.00	0.00	0.00	13.00
Part-Time	0.00	6.00	0.00	0.00	0.00	0.00	7.00
Volunteer	1.00	3.00	0.00	0.00	0.00	0.00	19.00
Subtotal	4.00	19.00	0.00	0.00	0.00	0.00	39.00
2023 Personnel	Administration	Operations	Life Safety/CRR	Training	Facilities	Fleet Maintenance	Total District Staff
Full-Time	3.00	11.00	0.00	0.00	0.00	0.00	14.00
Part-Time	0.00	4.00	0.00	0.00	0.00	0.00	4.00
Volunteer	1.00	15.00	0.00	0.00	0.00	0.00	16.00
Subtotal	4.00	30.00	0.00	0.00	0.00	0.00	34.00
2024 Personnel	Administration	Operations	Life Safety/CRR	Training	Facilities	Fleet Maintenance	Total District Staff
Full-Time	3.00	12.00	0.00	0.00	0.00	0.00	15.00
Part-Time	0.00	4.00	0.00	0.00	0.00	0.00	4.00
Volunteer	1.00	20.00	0.00	0.00	0.00	0.00	21.00
Subtotal	4.00	36.00	0.00	0.00	0.00	0.00	40.00

Table 3 reflects authorized staffing for 2022 and 2023. Actual staffing levels varied throughout the year due to full-time, part-time, and volunteer turnover. Personnel are only allocated to administration and operations; all other functions are currently performed by administrative or operations personnel as additional duties.

**Functional Organization**

The traditional hierarchical organization chart illustrated in Figure 11 illustrates lines of accountability consistent with the paramilitary nature of fire and rescue services. However, all members of East County Fire and Rescue serve in multiple functional roles to serve the district’s mission of improving community safety by reducing risk. The district’s core functions focus on prevention, education, and response. However, service delivery would not be possible without support functions that provide leadership and administration, occupational safety and health, training and development, and support services inclusive of repair and maintenance of facilities, apparatus, and equipment. The district’s functional organization is illustrated in Figure 12.

Figure 12. ECFR Functional Organization



**Description of Services Provided**

Consistent with East County Fire and Rescue’s mission to improve community safety by reducing risk through education, prevention, and response, the district provides a range of proactive, prevention and education services and all-hazards emergency response as illustrated in Table 4.

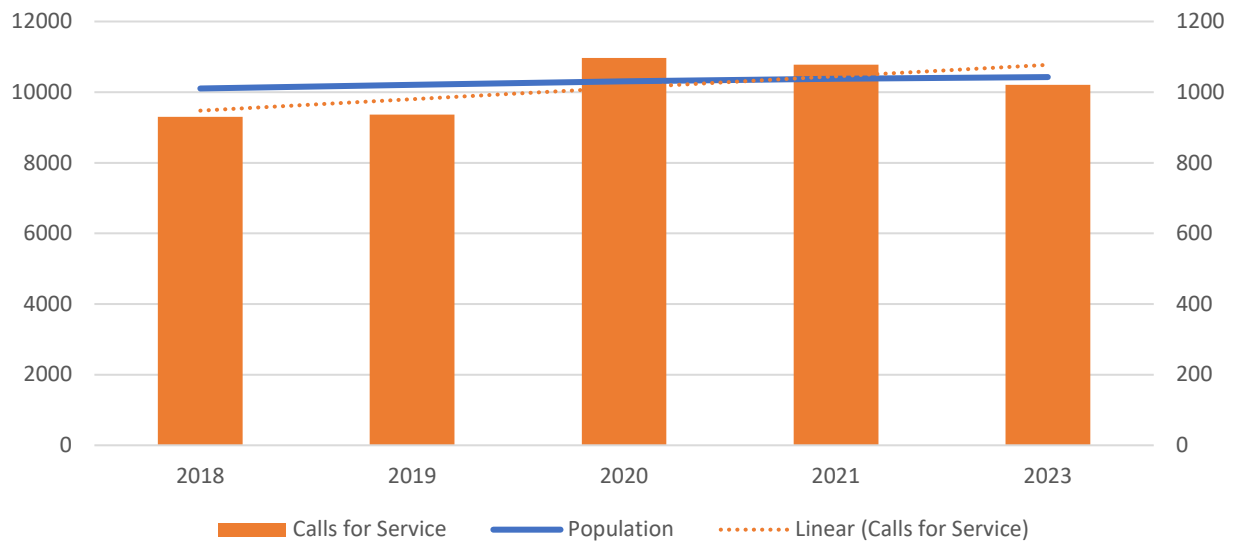
Table 4. ECFR Services

Prevention & Education	Response
<ul style="list-style-type: none"> <li>• Fire and medical community education</li> <li>• Home fire safety surveys</li> <li>• Firewise (wildland interface) program</li> <li>• Address sign program</li> <li>• Pre-incident planning</li> <li>• Community preparedness</li> </ul>	<ul style="list-style-type: none"> <li>• Fire suppression (structural and vegetation)</li> <li>• Emergency medical services (EMS) in partnership with Camas Washougal Fire Department</li> <li>• Operational level hazardous materials response</li> <li>• Operational level rescue from height and swiftwater rescue.</li> <li>• Non-emergency services</li> </ul>

**Population and Demand for Emergency Services**

As illustrated in Figure 13, the district’s population has seen a slight increase between 2018 and 2023 while call volume has increased at a slightly higher pace (as indicated by the linear trend line).

Figure 13. Calls for Service and Population



**Automatic and Mutual Aid**

As previously discussed, the district’s shift staffing of four and apparatus staffing of two provides an effective response to minor incidents and a quick, but extremely limited response to high acuity incidents such as cardiac arrests, vehicle accidents with extrication, and structure fires. In these cases, the district is dependent on automatic and mutual aid from neighboring agencies.

Automatic aid occurs when resources from other agencies are dispatched as part of the initial response to an emergency incident. All fire and rescue agencies in Clark County participate in automatic aid to one another. Automatic aid is both given and received. Resources providing automatic aid may respond along with those from the receiving agency or they may respond alone (if resources from the receiving

agency are unavailable). Response of Camas Washougal Fire Department paramedic units into the East County Fire and Rescue district is not considered automatic aid as the CWFD provides ambulance service under an interlocal agreement (as such their ambulance service area includes East County).

Mutual aid is similar in that resources from other agencies respond to assist another agency. But in the case of mutual aid, the resources respond to a request for assistance. In some cases, this is initiated by request for a greater alarm (e.g., 2<sup>nd</sup> alarm, 3<sup>rd</sup> alarm) bringing a standard package comprised of multiple resources such as type one engines and type two water tenders. In other cases, it is a request for one or more resources of a specific type and kind (e.g., two type one engines).

Some agencies in the county have sufficient resources to manage a single high-acuity incident such as a structure fire without automatic or mutual aid. Others, such as East County Fire and Rescue, are highly dependent on automatic and mutual aid to provide sufficient resources for other than low acuity incidents. Structure fires require significant resources, consider the example of a fire involving a small, one-story house in a rural environment with no fire hydrants in the immediate area. Figure 14 illustrates the minimum staffing required to control a fire, search for occupants, and perform related support functions. It is important to note that this level of resources would not be adequate for a larger home and would increase exponentially if there were trapped or injured occupants.

Figure 14. Minimum Response Force for a Rural Structure Fire

Incident Command	1
Fire Control	2
Primary Search	2
Ventilation	2
On-Deck	2
Water Supply	3
<b>Minimum Response Force</b>	<b>12</b>

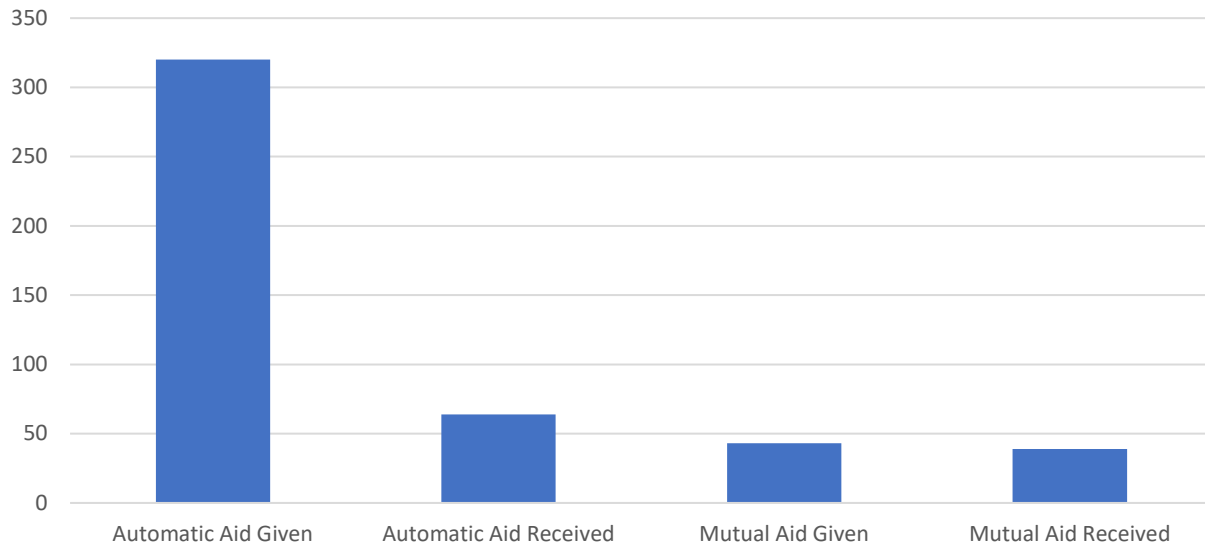


***ECFR On-Duty Shift has 4 Personnel (if Stations 91 and 94 are both staffed)***

As noted in Figure 14, ECFR’s on-duty staff provide a small percentage of the required resources, as such we are highly dependent on our automatic- and mutual-aid partners when confronted with high acuity incidents.

Aid given and received can be analyzed in several ways to determine if there is a fair balance of trade between agencies. The simplest is to identify the number of times aid was given versus the number of times that aid was received as illustrated in Figure 15.

Figure 15. 18-Month Frequency of Aid Given and Received (2022-2023)



Note: Figure 15 is based on response data from January 1, 2022, through June 30, 2023.

Figure 15 shows an imbalance in aid given and received. However, the simple measure provided by number of responses in each category does not capture the complexity of aid given and received. In the case of East County Fire and Rescue (ECFR), automatic and mutual aid for structure fires often involves multiple engines from the Camas Washougal and Vancouver Fire Departments. Aid given by ECFR most commonly involves the response of a single engine or squad with two personnel and less commonly two resources with two personnel each along with a command officer.

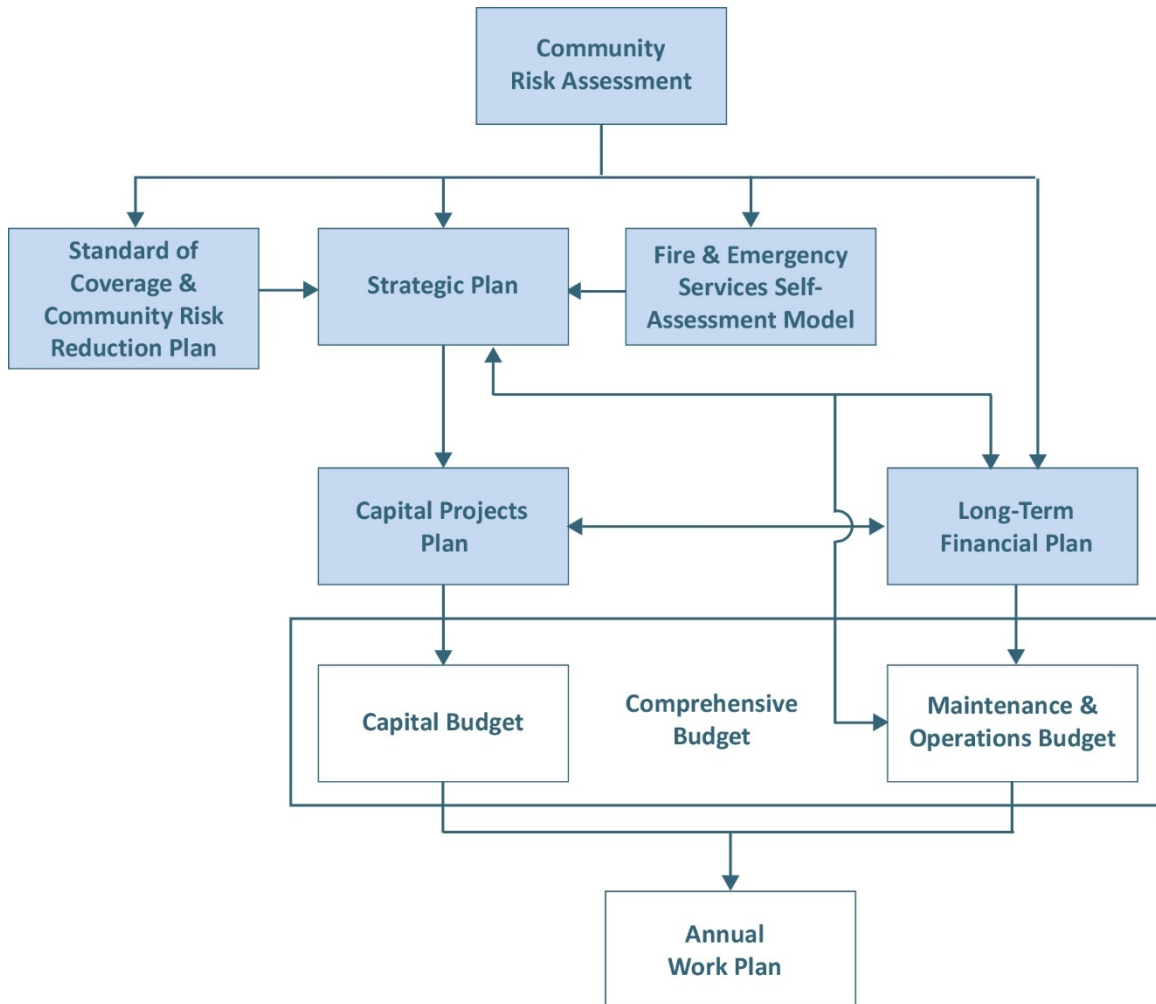
The district’s current records management system does not capture staffing data for automatic or mutual aid companies. However, ESO, the district’s new records management system is designed to track these data elements and will be implemented by January 1, 2024. This change will allow documentation and analysis of both the frequency and weight (number of companies and staffing) of automatic and mutual aid.

Automatic and mutual aid provide an opportunity for regional collaboration to provide the highest level of service with limited resources. Ongoing analysis of the balance of trade will likely provide opportunities to improve both the balance of aid given and received as well as the level of service to the communities involved.

## Integrated Comprehensive Planning

East County Fire and Rescue has maintained a strategic plan since 2015 and a community risk assessment and standard of coverage since 2016. In 2023, the district began the process of developing an integrated comprehensive plan (ICP) to guide its ongoing operations with a forward-looking orientation. This planning process expands on the district’s prior strategic level plans to include a long-term financial plan, capital projects plan, and self-assessment benchmarked against fire and emergency services best practice. The ICP provides direction to the district’s annual budgeting and work planning process which provides the mechanism to translate strategic level plans into action to address the district’s goals and initiatives. Figure 16 illustrates the components of the ICP, their relationships to one another and connection to the district’s annual budget process and work plan.

Figure 16. Integrated Comprehensive Planning



## **Integrated Comprehensive Plan Components**

Use of integrated comprehensive planning reduces duplication of effort and maximizes the effectiveness of the district's planning process. The district confronted a "which came first, the chicken or the egg" problem as it began development of its integrated comprehensive plan (ICP). The planning process often begins with an assessment of community risks and development of a standard of coverage to define the level of service needed by the community. In East County Fire and Rescue's case, the district had an existing community risk assessment and standard of coverage that needed revision but had the immediate need to address critical fiscal issues. As such the district began the integrated comprehensive planning process by developing a long-term financial plan and beginning revision of its strategic plan in parallel.

### ***Volume 1-Community Risk Assessment***

Each element of the district's comprehensive planning process is rooted in a sound understanding of the nature, characteristics, and risk profile of the community. This volume of the comprehensive plan provides an overview of the community including demographics, geography, economic profile, and critical infrastructure. In addition, provides a comprehensive risk assessment for the district, and by fire management zone.

The district's original community risk assessment included in the 2016 East County Fire and Rescue Standard of Coverage (ECFR, 2016) provides a cursory overview of risks within the community focused on historical risks such as medical emergencies related to illness and trauma and structure fires. In addition, the risk assessment identified wildland interface, rail and highway transportation and natural gas transmission line incidents as potential risks. This element of the ICP is programmed for revision in 2024.

### ***Volume 2-Strategic Plan***

ECFR's strategic plan sets our organizational direction by establishing goals and identifies specific initiatives necessary to accomplish these goals and a means for measuring progress. This plan is a living document, intended to guide and support ongoing operations and is solidly integrated with the district's budgetary and operational business planning processes.

The district's strategic plan in place at the start of 2023 (ECFR, 2022) was originally developed in 2015 with the assistance of the Washington State Auditor's Office (SAO) Local Government Performance Center (Callahan, 2015). This plan has been updated on a continuous basis since it was initially developed. Concurrent with development of a long-term financial plan, the district embarked on the process of developing a new strategic plan in alignment with and to support other elements of the iCP.

### ***Volume 3-Standard of Coverage, & Community Risk Reduction Plan***

The standard of coverage (SOC) and community risk reduction (CRR) plan provides a rational and systematic method of reducing and responding to the risks identified in the community risk assessment. This document establishes baseline and benchmark response performance standards, provides a basis for measuring service delivery performance, and identifies strategies and performance measures for



proactive risk reduction. This element of the ICP is programmed for completion in the first quarter of 2024.

The 2016 East County Fire and Rescue Standard of Coverage did not establish performance standards for response service delivery and did not address prevention and education as strategies to reduce community risk. This element of the ICP is programmed for revision in 2024.

#### ***Volume 4-Fire and Emergency Services Self-Assessment Model***

The *Fire and Emergency Services Self-Assessment Model (FESSAM)* (CPSE, 2020) provides a structured approach to examining the district's current performance, assessment of this performance against criteria established by the Center for Public Safety Excellence (CPSE) Commission on Fire Accreditation International (CFAI) and developing a plan for continuous improvement.

The district has not yet initiated self-assessment on a comprehensive basis as outlined in the FESSAM. This project is planned for implementation in 2025, following completion of the community risk assessment, standard of coverage, and community risk reduction plan.

#### ***Volume 5-Long Term Financial Plan***

Long term financial planning involves financial forecasting and strategizing how to meet both current and future needs of the community. This volume of the integrated comprehensive plan provides a financial forecast projecting revenues and expenditures over a long-term period, using assumptions about economic conditions, future spending scenarios, and other salient variables.

The district completed its first long-term financial plan in the third quarter of 2023. The long-term financial plan provides a fiscal framework to address the district's strategic goals of developing adequate and sustainable funding and being fiscally responsible and transparent.

#### ***Volume 6-Capital Projects Plan***

This volume of the integrated comprehensive plan establishes a long term, prioritized schedule of capital investments to ensure that the district has sufficient resources to fulfill its mission and that critical assets are repaired or replaced before they reach their end of useful life. The capital projects plan provides a basis for development of the district's annual capital budget.

The foundation of the district's first capital projects plan was developed concurrently with its long-term financial plan. Capital projects detail will be developed in the fourth quarter of 2023 and the plan will be completed and presented for board adoption in the first quarter of 2024.

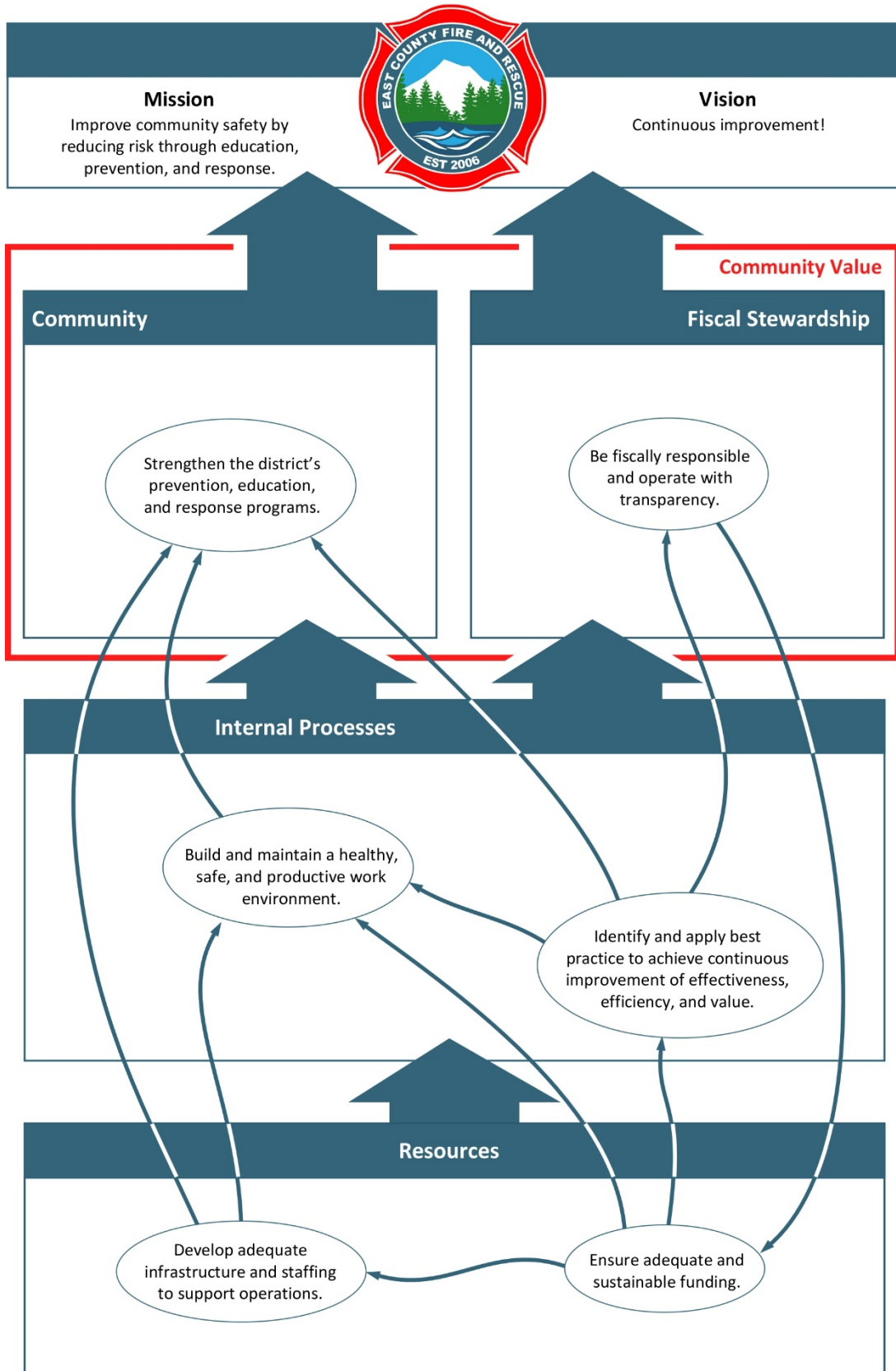
#### **Overview of the District's Strategic Plan**

The district's strategic plan in place at the start of 2023 identified multiple concrete goals and listed a range of initiatives intended to move the district forward. This plan was a good start, but it lacked a cohesive overall strategy tied to the district's mission.

Revision of the strategic plan in 2023 focused first on re-defining the district's mission, identifying a compelling vision for the future, and clarifying organizational values. The second phase in revising the

district's strategic plan examined strengths, weaknesses, opportunities, and challenges, identifying common themes. District staff and elected officials then identified strategic goals and initiatives closely coupled with the district's mission, vision, and values (see Figure 17).

Figure 17. Enterprise-Wide Strategy Map



**Strategic Goals & Initiatives**

The district’s strategic goals and initiatives provide a framework and basis for continuous improvement and provide direction for programs and projects, each of which is tied to one of the district’s strategic goals and one or more of the related initiatives as illustrated in Table 5.

Table 5. Functional Responsibility for Strategic Goals and Initiatives

◆ Primary Responsibility  
 ■ Supportive Responsibility

Goals & Initiatives	Administrative	Operations	Prevention & Pub Ed	Training	Facilities	Repair & Maint
<b>Strategic Goal 1:</b> Strengthen the district’s prevention, education, and response programs.	◆	◆	◆	◆	■	■
<i>a. Develop and maintain a comprehensive community risk assessment</i>	◆	■	◆			
<i>b. Improve community awareness and ability to respond appropriately to emergencies.</i>		■	◆	■		
<i>c. Develop and maintain a comprehensive standard of coverage and community risk reduction plan.</i>	◆	◆	◆			
<i>d. Improve the effectiveness and efficiency of emergency response operations.</i>	■	◆	■	◆	■	■
<b>Strategic Goal 2:</b> Ensure adequate and sustainable funding.	◆	■	■	■	■	■
<i>a. Develop alternative (non-property tax) revenue sources consistent with the district’s mission.</i>	◆					
<i>b. Develop and present property tax funding alternatives (e.g., lid lift, voter approved bond measure) to the board of fire commissioners as necessary to meet and continue established service delivery levels.</i>	◆					
<i>c. Pursue grants and other one-time funding consistent with the district’s mission and strategic goals.</i>	◆	■	■	■	■	■
<b>Strategic Goal 3:</b> Be fiscally responsible and operate with transparency.	◆	◆	◆	◆	◆	◆
<i>a. Develop, maintain, and operate under sound fiscal policy and procedure.</i>	◆	◆	◆	◆	◆	◆
<i>b. Maintain a long-term financial plan to provide context and a framework for fiscal decision-making.</i>	◆	■	■	■	■	■
<i>c. Develop and maintain a capital projects plan and capital project funding strategy to meet the district’s capital infrastructure needs.</i>	◆	◆	■	◆	◆	◆
<i>d. Engage the community in building awareness and understanding of the district’s fiscal and policy making processes.</i>	◆		■			

Table 5. Functional Responsibility for Strategic Goals and Initiatives (continued)

Goals & Initiatives	Administrative	Operations	Prevention & Pub Ed	Training	Facilities	Repair & Maint
<b>Strategic Goal 4:</b> Identify and apply best practice to achieve continuous improvement of effectiveness, efficiency, and value.	◆	◆	◆	◆	◆	◆
a. Maintain a strategic plan to provide clear direction and establish goals and objectives for the district.	◆	■	■	■	■	■
b. Implement a robust benchmarking process to compare the performance of your fire and rescue service with other similar organizations.	◆	■	■	■	■	■
c. Define and regularly measure key results that align with the district's strategic goals, initiatives, and objectives.	◆	◆	◆	◆	◆	◆
d. Collaborate with neighboring fire and rescue services and other municipal entities to maximize the effectiveness, efficiency, and value provided to the district.	◆	◆	◆	◆	◆	◆
e. Foster a culture that the district's members at all levels suggest and implement improvements.	◆	◆	◆	◆	◆	◆
<b>Strategic Goal 5:</b> Build and maintain a healthy, safe, and productive work environment.	◆	◆	◆	◆	◆	◆
a. Implement a comprehensive health and wellness program focusing on physical fitness, mental health, and nutritional guidance.	◆	■		■		
b. Establish open channels of communication where staff can report concerns, suggest improvements, and provide feedback on workplace conditions without fear of reprisal.	◆	◆	◆	◆	◆	◆
c. Develop a recognition and reward system to acknowledge and celebrate the achievements and contributions of staff members.	◆	■	■	■	■	■
d. Explore staffing and scheduling options to help staff maintain a better work-life balance, which could, in turn, contribute to a healthier and more productive work environment.	◆	◆				
<b>Strategic Goal 6:</b> Develop adequate staffing and infrastructure to meet community needs.	◆	◆	■	◆	◆	◆
a. Establish a robust, ongoing professional development program.	◆	■	■	◆		
b. Develop and implement an effective recruitment and retention program for full-time, part-time, and volunteer members.	◆	■		■		
c. Develop and maintain a capital projects plan and capital project funding strategy to meet the district's capital infrastructure needs (Shared Initiative).	◆	◆		◆	◆	◆

Table 5. Functional Responsibility for Strategic Goals and Initiatives (continued)

Goals & Initiatives	Administrative	Operations	Prevention & Pub Ed	Training	Facilities	Repair & Maint
<b>Strategic Goal 6:</b> Develop adequate staffing and infrastructure to meet community needs.	◆	◆	■	◆	◆	◆
<i>d. Develop and implement a comprehensive apparatus and equipment maintenance program to maximize in-service time and minimize maintenance and repair expenses.</i>	■	■				◆
<i>e. Develop and implement a comprehensive facilities program to minimize the expense of maintaining the district’s existing facilities.</i>	■	■			◆	

As a standard convention throughout the budget document strategic goals will be referred to by number (e.g., Strategic Goal 1, Strategic Goal 4) and initiatives will be identified by their alphanumeric designation based on the goal and initiative as identified in Table 5 (e.g., Initiative 1a, Initiative 6c).

East County Fire and Rescue defined comprehensive fiscal performance measure as a key element of its long-term financial plan. Objectives and related performance measures for non-financial strategic goals and initiatives will be developed as the district’s strategic plan revision is completed in the 1<sup>st</sup> quarter of 2024.

## Budget Process

East County Fire and Rescue (ECFR) strives to maximize effectiveness, efficiency, and value to the community. In addition, the district endeavors to be transparent in our decision-making and financial affairs to allow our taxpayers and the district's voters to have the ability to assess if ECFR is making efficient use of public funds and providing good value for the cost of our services. This section of the budget provides an overview of our budgeting, accounting, and financial management processes.

### Budget Philosophy

The district maintains a conservative fiscal philosophy and endeavors to make financial decisions in the best interests of its taxpayers. The annual comprehensive budget provides the financial basis for implementing the district's integrated comprehensive plan (ICP) and meeting our mission of Improve community safety by reducing risk through education, prevention, and response.

The budget is based on clearly articulated policies. It is realistic and includes adequate resources to accomplish identified goals and objectives. Once adopted, the fire chief is given spending authority consistent with policy guidance and within budgeted funds.

### Balanced Budget

The district maintains a balanced budget, as appropriations are limited to the total of estimated revenues and the unencumbered fund balances estimated to be available at the close of the current fiscal year as required by *Revised Code of Washington (RCW) 52.16.070*. Over time, the total ending balance is anticipated to decrease because of increasing general fund expenses and constitutional limitations on increases in tax revenue. Several options exist to maintain current service levels beyond 2025 while maintaining a balanced budget:

- Limit increases in expense. The district's budget process provides a solid system for ensuring that changes in expense are tied to specific strategic goals, initiatives, and related outcomes. Limited increases over the last several years have significantly improved the district's financial position.
- Identify and develop additional revenue streams. The district continues to explore opportunities to develop additional revenue through Interlocal agreements and shared services.
- Determine at what point it will be necessary to present a lid lift to the district's voters. As intended by the *Washington State Constitution* and related laws regarding property tax limitations, the district's voters have the authority to increase the levy rate to maintain or improve service levels.

The district's long-term financial plan examines these options in detail and provides a clear plan of action to maintain services and a balanced budget. The long-term financial plan is summarized in [Appendix C](#) of this budget document.

## Basis of Budgeting and Accounting

The Washington State Auditor is required by law to prescribe budgeting, accounting, and reporting requirements for local governments. The *Washington State Budgeting, Accounting, and Reporting System (BARS) Manual* (SAO, 2023) includes the prescribed uniform charts of accounts, accounting and budgeting policies, guidance for preparing financial statements and instructions for preparing supplemental schedules required as part of local government annual reports.

Under authority of *Revised Code of Washington (RCW) 43.09.200*, the Washington State Auditor allows local governments the option to report on either generally accepted accounting principles (GAAP) or cash basis. This option was provided by the legislature in recognition of the amount of effort and resources required for small local governments to fully comply with the requirements of GAAP. Many large local governments report financial information in accordance with GAAP. All other local governments report on a cash basis as prescribed in the budgeting, accounting, and reporting system (BARS) manuals which provide an acceptable alternative to GAAP (SAO,2023).

As a fire protection district, ECFR is permitted by the Washington State Auditor to use cash basis accounting as an other comprehensive basis of accounting (OCBA) (RCW 43.09.020 & SAO, 2023). The district has determined that use of cash basis of accounting, rather than accrual accounting as required by GAAP, provides acceptable transparency and most effective use of the district's fiscal and administrative resources. With cash basis accounting, the district records revenue when revenue is received, and records expenses when they are paid. However, the district's budget shows anticipated revenue from property taxes and other revenue streams.

## Use of Financial Assumptions

Plans are based on assumptions about what is likely to happen. As a financial plan, the district's budget is dependent on specific assumptions related to the economy, revenue, expense, and debt.

Development of financial assumptions is a key element in East County Fire and Rescue's (ECFR's) long-term financial planning process. These assumptions provide a foundation for the district's long-term financial plan and serve as guidance in development of the annual budget. A detailed explanation of these financial assumptions is presented in the summary of the long-term financial plan and are included in [Appendix C](#) of this budget document.

To provide a common framework for the context of financial planning assumptions, short-term refers to the next year to year and a half, but not beyond two years. Mid-term refers to a year and a half to five years, and long term refers to five to ten years in the future (the duration of the district's long-term financial plan). Short-term assumptions have a direct impact on budget development while mid- and long-term assumptions provide critical context.

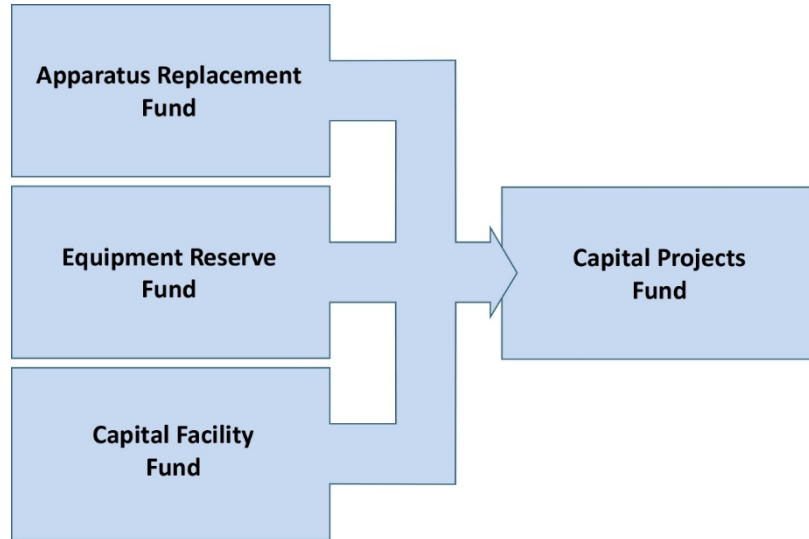
## Revision of Fund Structure and Chart of Accounts

Development of the district's 2024 budget began with an assessment of the district's fund structure and chart of accounts to improve transparency and accountability. In prior years, the district's budget and chart of accounts generally met the Washington State Auditor's Budgeting and Reporting System requirements for special purpose districts using cash basis accounting (SAO, 2023). However, an internal



review showed that several line items were miss-numbered and a revision of the chart of accounts would increase clarity of both revenues and expenses. The district also revised its fund structure, consolidated three capital reserve funds (apparatus, equipment, and facilities) into a single capital projects fund (see Figure 18) and added a grants management fund to simplify tracking grant revenues and expenditures (ECFR, 2023a).

Figure 18. Consolidation of Capital Projects Funds



Discussion of the changes to the chart of accounts and fund structure are discussed in detail within subsequent sections of the budget.

### **Budget Calendar and Workflow**

Development of the 2024 budget was accomplished in a compressed timeline due to concurrent work on development of the district’s long-term financial plan and strategic plan revision as illustrated in Table 6.

Table 6. ECFR Budget Calendar

Month	Activity
June-August	Development of the district’s long-term financial plan. Revision of the district’s fund structure and chart of accounts. Development of the district’s staff budget input worksheet (a key tool in the collaborative, bottom-up budgeting process). Development of functional budgets (administration, operations, prevention and public education, training, facilities, and repair and maintenance). Development of budget document format based on the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award program.
September	The fire chief works with district staff to review and revise the proposed district budget. Community budget working group reviews the proposed district budget. Board adopts the budget calendar (specifying dates for meetings and hearings).
October	Public hearing on revenue sources in accordance with Revised Code of Washington (RCW) 84.55.120. Submittal of the proposed district budget to the board of fire commissioners. Board workshop and public hearing on the proposed district budget. Budget accepted, or revisions specified by the board of fire commissioners.
November	The fire chief and district staff revise the proposed budget as necessary. Tax increase resolution, levy certification resolution, and resolution for adoption of the district’s comprehensive budget by the board of fire commissioners. Adopted budget submitted to the Clark County Auditor. Board of fire commissioners, fire chief, and community budget review working group review and discussion of the budget process and recommendations for improvement.
December	The adopted budget is entered into the finance and accounting system. The adopted budget is submitted to the GFOA Distinguished Budget Award Program for review.

In subsequent years, the district’s budget process will begin in April with review of the district’s strategic goals, capital projects plan, and other major policies to provide a solid foundation for budget development and to ensure alignment between the comprehensive budget and the components of the integrated comprehensive plan.

**Bottom-Up Budgeting**

In 2023, ECFR began introduction of a bottom-up budget process that engages program and project managers in developing budgets for each functional area of district operations. These budgets are consolidated, reviewed, and refined to produce the adopted district budget.

In addition to building its budget from the bottom up, ECFR uses modified zero based budgeting. In this process, it is not assumed that the current year’s spending for a program or function is justified.

Expenditures are examined to identify answers to the following questions:

- Is this expenditure or level of expenditure in the best interest of the community?
- Are the goals and objectives of the program or function identified in the district’s strategic plan?
- Are there other less costly and/or more effective ways of achieving the desired outcomes?
- Would overall achievement of the district’s strategic goals be improved if funding was shifted from the program under review to another area of district operations?

As illustrated in Table 7, this bottom-up, modified zero based budgeting process has both advantages and disadvantages.

Table 7. Advantages and Disadvantages of Bottom-Up Budgeting

Advantages/Reinforcing Strategy	Disadvantages/Mitigating Strategies
<p><b>Participative Process:</b> Bottom-up budget development is a participative process in which the members involved develop a greater sense of ownership and commitment to the budget as a financial plan.</p> <p><b>Reinforcing Strategy:</b> The district’s budget is used as an ongoing tool by all members with program or project management responsibility. Integration of the budget into program and project management as well as real time access to financial data increases commitment to the budget as the district’s working financial plan.</p>	<p><b>Time Required:</b> Development of the district budget from the bottom up takes a significant commitment of staff time for developing program, project, and division budget proposals, executive review, and refinement of the adopted district budget.</p> <p><b>Mitigation Strategy:</b> The district’s budget calendar is designed to provide adequate staff time for budget development and integrates the budget development process into ongoing staff work.</p> <p><b>Lack of Expertise:</b> This approach requires individuals who may have limited experience and expertise to develop detailed budget projections.</p> <p><b>Mitigation Strategy:</b> Professional development includes training and ongoing coaching in budget development and use of the budget as an ongoing financial management tool.</p>
<p><b>Accuracy:</b> A bottom-up budget has potential to be more accurate as those involved are closest to the work that will be performed.</p> <p><b>Reinforcing Strategy:</b> Integration of the budget into program and project management along with accurate accounting by expense category provides ongoing improvement in budget accuracy.</p>	<p><b>Overestimation:</b> Competition for scarce resources may lead to overestimation of budget needs.</p> <p><b>Mitigation Strategy:</b> Budget review at the division and district level along with the use of a modified zero-based budgeting process, controls for overestimation of budget needs.</p>

Table 7. Advantages and Disadvantages of Bottom-Up Budgeting (continued)

<p><b>Improved Communication and Coordination:</b> Budget development from the bottom up improves communication and coordination between project and program managers and district executive staff.</p> <p><b>Reinforcing Strategy:</b> Regular fiscal reporting and ongoing conversation between the district’s executive staff and members responsible as Program and Project Managers maintains a focus on the budget as a working document.</p>	<p><b>Lack of Context:</b> In many organizations, rank and file members and first- or second-line supervisors do not have knowledge of strategic level organizational goals that impact budget development.</p> <p><b>Mitigation Strategy:</b> The district’s mission, values, and vision are integrated with ongoing operations. Within the budget process, project, program, and division budgets must be tied closely to specific strategic goals and initiatives.</p>
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**Development of Functional Budgets**

Prior to 2023, budget development was centralized, with development of the proposed budget by the fire chief and administrative specialist. In 2023, implementation of bottom-up budgeting engaged all personnel responsible for major function areas such as administration, operations, prevention and public education, training, and repair and maintenance as well as individuals responsible for specific programs and projects. In this model, the fire chief and administrative specialist are responsible for the revenue, administration, and personal services components of the maintenance and operations budget as well as coordination of all other budget components and refinement of the final draft of the proposed district budget.

**Capital Projects Plan and Budget**

Capital projects are defined as having a cost of greater than \$5,000 and a useful life of more than one year. Capital projects may include real property, equipment, or software.

Prior to 2023, the district did not have a capital projects plan. Capital reserve funds (apparatus, equipment, and facilities) were funded, when possible, with a portion of unexpended funds within the general fund. Capital projects were funded on an as needed basis, subject to the availability of funds.

In 2023, concurrent with development of the district’s long-term financial plan, the district developed a ten-year capital projects plan based on anticipated useful life of capital assets and amortized projected expense of replacement. Annual transfers between the general fund and capital projects fund are based on amortized expense of specific capital projects within the plan as adopted by the board of fire commissioners.

The district’s ten-year capital projects plan serves as the foundation for the annual capital budget. The capital projects plan will be reviewed by the board of fire commissioners in April of each year prior to the start of the budget development process.

The capital projects plan consists of

- Capital projects fund cash flow and overview of scheduled projects.
- Individual capital project requests and estimates of cost.
- Capital projects amortization schedule.

### Overview of Budget Structure

The Washington State Auditor prescribes budgeting, accounting, and reporting requirements for all local governments (RCW 43.09.200). The *Washington State Budgeting, Accounting, and Reporting System (BARS) Manual for Cities, Counties, and Special Purpose Districts (Cash Basis)* (SAO, 2023) includes a uniform chart of accounts, accounting and budgeting policies, guidance for preparing financial statements and instructions for preparing supplemental schedules required as part of the annual report to the State Auditor (RCW 43.09.230).

The Washington State BARS is designed to allow formal integration of budgeting and accounting for all fund types in a governmental accounting system. The district prepares a comprehensive budget document including all anticipated resources and outlays on an annual basis, including those funds for which appropriated budgets are not required (e.g., compensated absences fund).

### Funds

A fund is an accounting entity with its own self-balancing set of accounts recording cash and/or other sources of revenues against expenditures for specific activities. Managerial/internal funds are used for internal budgeting and are rolled up into the general fund for purposes of budgeting and reporting system (BARS) reporting. The district's finances are allocated to the following funds:

- **General Fund:** The principal operating fund, which is supported by taxes, fees, and other revenues that may be used for any lawful purpose. The fund of the district that accounts for all current expenditures (e.g., personal services, materials, and services) not specifically accounted for in other funds.

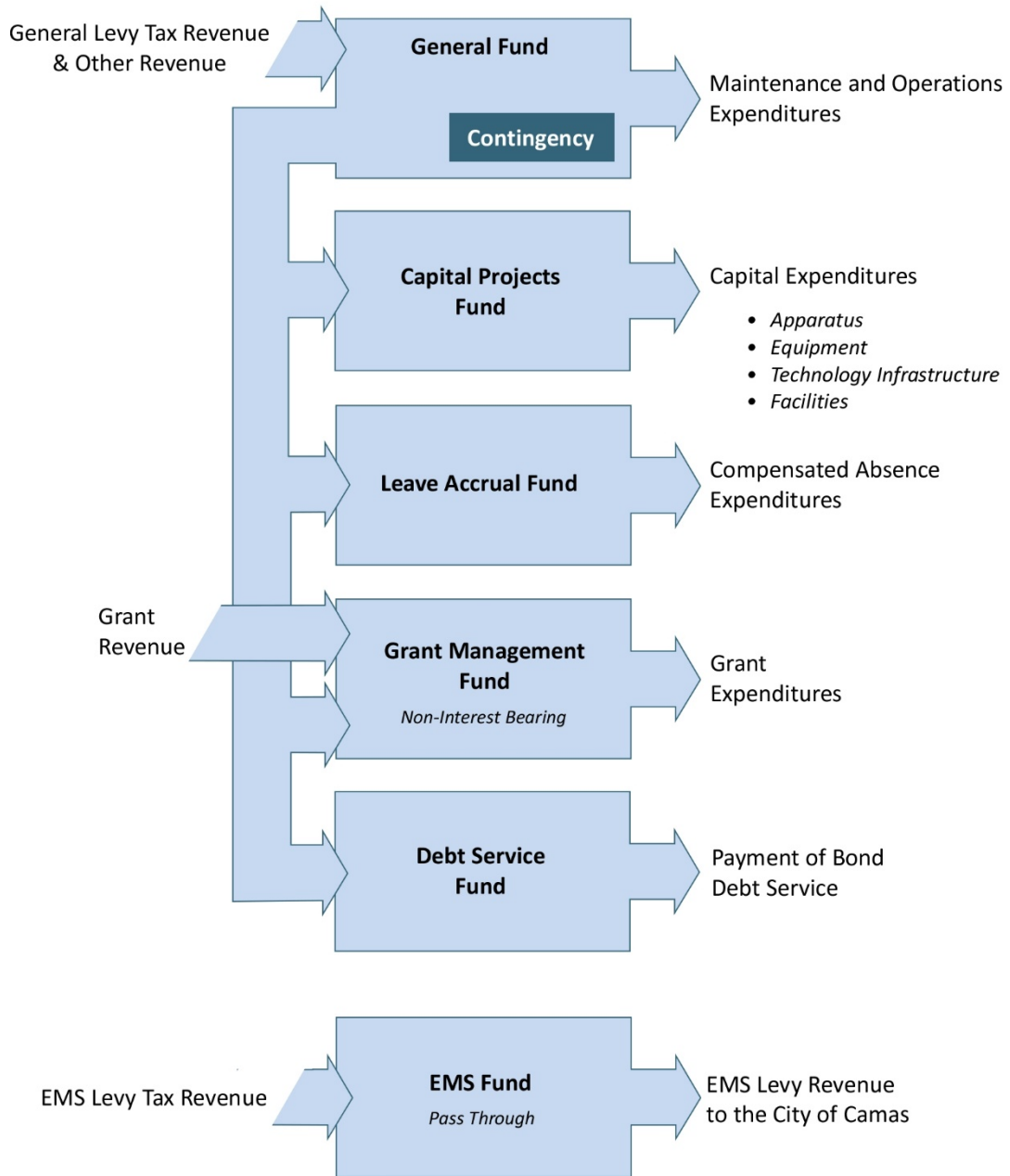
Included within the general fund, **contingency** is a line item (within the general fund) for emergencies or unforeseen expenditures not otherwise budgeted. ECFR endeavors to maintain the contingency at 5% of the operating budget.

- **Leave Accrual Fund:** This fund is used to account for assets held by the district for buyback of accrued annual leave and in the case of executive staff, a specified percentage of unused sick leave from employees at the time of their separation from the district (e.g., retirement). For budgetary reporting within the context of BARS, this fund is rolled up into the general fund.
- **Capital Projects Fund:** A fund established to accumulate assets for future capital purchases and for current capital expenditures. Capital expenditures are for items having a cost greater than \$5,000 and a service life of greater than one year (e.g., major equipment, fire apparatus, and fire stations). For budgetary reporting within the context of BARS, this fund is rolled up into the general fund.

- **Grant Management Fund:** A fund established with a contribution of assets from the state or federal government that are to be used for a specified purpose, activity, or facility. Assets in this fund are maintained in a non-interest-bearing account in compliance with federal grant requirements. For budgetary reporting within the context of BARS, this managerial fund is rolled up into the general fund. For budgetary reporting within the context of BARS, this fund is rolled up into the general fund.
- **Debt Service Fund:** A fund established for the purpose of payment of debt service on the district's limited tax general obligation debt.
- **Emergency Medical Services (EMS) Fund:** The EMS fund is supported by the district's EMS levy which funds, in part, delivery of emergency medical services to the district's residents. The district receives advanced life support (ALS) ambulance service from Camas Washougal Fire Department through an interlocal agreement. This agreement currently specifies that EMS levy revenue passes through the EMS fund and transferred to the City of Camas for the district's share of ambulance service expenses.

Figure 19 illustrates the relationship between revenue, funds, and expenditures.

Figure 19. Overview of Fund Relationships



**Functions**

The district’s operating budget is organized in accordance with the Washington State Budgeting, Accounting, and Reporting System (BARS) as prescribed by the Washington State Auditor, and as such, includes the following functional divisions.

- **Administration:** Functions and activities related to the leadership and management necessary to ensure effective and efficient delivery of services to the community. Within the budget, this division also includes activities of a general nature associated with multiple service functions (e.g., postage, information technology services, telecommunications).
- **Operations:** Functions and activities related to fire suppression, medical, and rescue services.
- **Fire Prevention and Public Education:** Functions or activities related to reducing risk of harm and preventing loss of life because of fire, accident, illness, and other types of emergencies.
- **Training:** Functions and activities related to training and professional development.
- **Facilities:** Functions and activities related to rental, repair, operation, and maintenance of land, buildings and equipment related to fixed facilities (e.g., heating, ventilating, and air conditioning systems (HVAC), water systems, electrical backup generators).
- **Apparatus and Equipment Repair and Maintenance:** Functions and activities related to maintenance and repair of vehicles and portable equipment.

**Functions**

All functional divisions are included in the general fund budget. In addition, these functions may have expenditures in other funds. Table 8 illustrates the allocation of budgeted expenditures by function with each Fund for the 2024 budget year. The EMS fund is not included in this table as revenue is passed through this fund to the Camas Washougal Fire Department for advanced life support ambulance service and not otherwise expended by East County Fire and Rescue.

Table 8. 2024 Function/Fund Matrix

Division	General Fund	Capital Projects	Leave Accrual	Grants Management	Debt Service
Administrative	◆				
Operations	◆	◆			
Fire Prevention & Public Education	◆				
Training	◆			◆	
Facilities	◆	◆		◆	
Apparatus & Equipment Repair & Maintenance	◆	◆			



**Expenditure Categories**

There are three major categories of expenditure by the district:

- Personal Services:** This category includes all expenditures related to our members serving the community. This category may be subdivided into wages and benefits.

**Wages:** Wages include the salaries of our full-time employees, overtime paid to non-exempt, full-time employees, hourly wages paid to part-time employees, and stipends paid to our volunteer members.

**Benefits:** Benefits include medical and dental insurance for our full-time employees, retirement benefits, social security, and Medicare. However, social security payments are not made for employees in the Law Enforcement Officers and Firefighters (LEOFF) pension or Public Employee Retirement (PERS) systems.
- Materials & Services:** This category includes all expenditures other than personal services or capital projects. This includes tools and equipment (costing less than \$5,000), expendable supplies, and purchased services.
- Capital Projects:** This category includes items with a purchase price greater than \$5,000 and a useful life of greater than one year. Major capital items include (but are not limited to) real property, fire apparatus and other vehicles, communications system projects, and information technology infrastructure.

**Budget Layout & BARS Numbers**

The layout of the budget includes major categories of expenditure, the Washington State Auditor’s budgeting and reporting system (BARS) number (for internal reference), and line-item description as well as the actual expenditure (two years prior), adjusted budgeted amount (prior year), and budgeted amount (budget year) as illustrated in Figure 20.

Figure 20. Budget Layout

Budget Category Description	Two Years Prior	Previous Year	Budget Year
522 XX XX XX Line Item Description	\$XX,XXX	\$XX,XXX	\$XX,XXX



**Understanding BARS Numbers**

522 Basic and Sub Account (BASUB) for Fire Protection  
 XX Second Element Specifies the Function (Administration, Operations, etc.)  
 XX Third Element Specifies the Character of the Expenditure  
 XX Fourth Element is Defined by the District to Identify the Specific Line Item

## Budget Amendment

There are two types of budget amendments. The first is simply a transfer between line items within a given fund (e.g., reduction in one or more lines and an increase in one or more other lines) while maintaining the same overall appropriation (adopted budget amount). The second type of amendment is a transfer between funds and a change in the appropriation within those funds (e.g., transfer from the general fund to the capital projects fund).

Line-item expenditures that exceed the adopted amount may be approved by the fire chief provided that the budget remains balanced at the function and fund levels. If line-item expenditures would result in a deficit (within the line) of greater than \$2,000, the board of fire commissioners must be notified at its next regular meeting and funding of the line increased through the budget amendment process.

If needed, budget amendments will generally be made in April and October. Under exigent circumstances, the fire chief may request that the board of fire commissioners adjust the budget at any time.

Amendment of individual expense line items are identified based on greater than anticipated expenditure or projected expenditure within the budget period. Adjustment of revenue lines are identified when additional revenue is identified (particularly if the revenue offsets a related expense). The district's administrative specialist enters adopted changes in the finance and accounting system as they are identified. This entry includes the adopted amount of the line item, the adjusted amount of the line item and justification of the changes. The fire chief develops a narrative report outlining the need for budget amendment (increases/decreases in individual lines and/or transfer between funds) with line-item level detail. The adopted changes and narrative report are submitted to the board of fire commissioners in advance of the meeting at which the budget amendment will be considered. If the changes are adopted by the board, the administrative specialist enters the adjustment into the adopted budget within the finance and accounting system.

## Financial Assumptions Used in the Budget Process

Development of financial assumptions is a key element in East County Fire and Rescue's (ECFR's) long-term financial planning and budget processes. This section of the budget document examines financial assumptions that directly influenced development of the district's 2024 budget. Detailed explanation of these financial assumptions and supporting data are presented in the summary of the district's long term financial plan (ECFR, 2023) located in [Appendix C](#) of this budget document.

### General Economic Assumptions

The district anticipates that national economic output will stagnate, unemployment will rise, and inflation will slow over the next several years, returning to the Federal Reserve's long run goal of 2% annual inflation. In the near term, real estate values and home sales will slow due to rising interest rates but will increase as interest rates drop. Assessed valuation within Clark County will continue to increase at a modest rate over the next several years.

### Revenue Assumptions

ECFR's long-term financial plan is based on three constitutional and statutory limitations and seven assumptions regarding revenue.

The Washington State Constitution and related laws strictly limit the amount of property tax that local taxing districts can levy. While tax limitations are complex, there are three particularly important limitations for fire districts: 1) the constitutional provision that limits the annual increases in property taxes levied to 1%, plus revenue from new construction added to the tax rolls in the previous year (Washington State Constitution Amendment 95 Article 7 Section 2). 2) the maximum fire district levy rate of \$1.50/\$1,000 assessed valuation (AV) (RCW 52.16.130, 140, 160). 3) the maximum emergency medical services levy rate of \$0.50/\$1,000 AV.

Assessed valuation within the district will increase over the next several years. With general and EMS levy rates below \$1.50/\$1,000 AV and \$0.50/\$1,000 AV respectively, the district will see modest growth in its tax revenue due to the lawful 1% increase and new construction. Over time, the district will collect 100% of the property taxes levied.

The most important revenue assumption is that property tax revenue will be insufficient to maintain service delivery levels and meet the capital infrastructure needs of the district in the near to mid-term, necessitating a lid lift to maintain or improve service delivery levels. The success of a lid lift ballot measure is dependent on public trust, desire to maintain current service level, and economic conditions.

### Expenditure Assumptions

Expenditure assumptions are influenced by inflation which generally increases the expense of goods and services over time. Inflation has increased dramatically in recent years, but is anticipated to be moderate, resulting in increased expenses.

In addition to inflation, labor costs are impacted by contractual compensation increases which will be 4.5% for employees represented by the International Association of Firefighters (IAFF) and 3.2% for employees represented by the Office Professional Employees International Union (OPEIU). Compensation for non-represented employees such as part-time firefighters will increase similarly based on upward pressure from the State of Washington minimum wage that is tied to increases in the consumer price index.

### **Debt Assumptions**

East County Fire and Rescue will pay off its remaining limited tax general obligation debt in December of 2023 making it debt free for the first time since its formation in 2006. While the district has debt capacity as specified in Revised Code of Washington (RCW) 52.16.061 General obligation bonds – Issuance – Limitations, the district does not anticipate incurring any debt in 2024.

## Revenue

### Overview

East County Fire and Rescue is largely funded through property taxes which are constrained by limitations codified in the *Washington State Constitution* and *Revised Code of Washington Chapter 52 Fire Protection Districts*. The district also has limited revenue streams from Charges for Service and other miscellaneous revenues.

### Revenue Distribution

Property tax revenue from the general levy and emergency medical services (EMS) levy are the district’s largest revenue streams. Other tax revenue (e.g., leasehold excise tax and timber excise tax) and other revenues comprise a small percentage of district revenues illustrated in Figure 21 and Table 9.

Figure 21. Revenue Distribution and Trends



Table 9. Revenue Distribution Detail

Revenue Stream	2022	2023	2024	2024 Distribution
General Levy Tax Revenue	\$2,872,692	\$2,948,395	\$3,013,945	79.65%
EMS Levy Tax Revenue	\$688,795	\$705,498	\$721,238	19.06%
Other Tax Revenue	\$21,565	\$6,650	\$20,951	0.55%
All Other Revenue	\$95,372	\$30,285	\$28,000	0.74%
<b>Total Revenue</b>	<b>\$3,678,423</b>	<b>\$3,690,828</b>	<b>\$3,784,134</b>	<b>100.00%</b>

### Tax Revenue

The *Washington State Constitution* and related laws strictly limit the amount of property tax that local taxing districts can levy. While tax limitations are complex, there are two particularly important limitations for fire districts. First is *Initiative 747*, passed by the state’s voters in 2001 which changed the

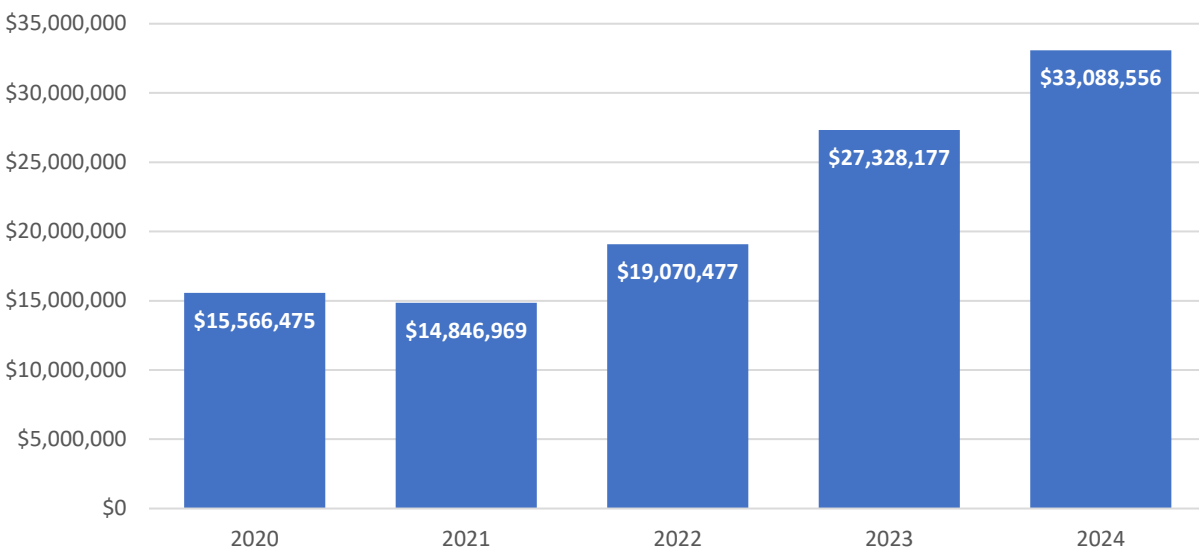
state constitution to limit annual increases in property taxes levied to 1%, plus revenue from new construction added to the tax rolls in the previous year (*Washington State Constitution Amendment 95 Article 7 Section 2*). The second important limitation is the maximum regular tax rate for fire districts specified by state law. The *Revised Code of Washington (RCW)* limits fire districts to a maximum regular property tax rate of \$1.50/1,000 of Assessed Value (AV) (RCW 52.16.130, 140, 160).

East County Fire and Rescue’s (ECFR’s) annual property tax levy is distributed across all taxable property within the district. The district’s levy rate increases or decreases depending on several factors. New construction adds to the total value of taxable property within the district, further dividing ECFR’s tax levy and lowering the tax rate. Property values also impact tax rate. If assessed property values increase, ECFR’s tax levy is divided by this greater value and the tax rate decreases. On the other hand, if assessed property values decrease, ECFR’s tax levy is divided by this smaller value and the tax rate increases (while the total levy remains the same). If assessed property value decreases further, and the district’s levy rate reaches the statutory cap of \$1.50/1,000, revenue will decrease.

The rationale behind the tax structure in the state constitution and related laws is that the costs of delivering essential services such as fire protection, rescue, and emergency medical care is not based on property values. Cost is based on the level of service desired by the community, with the shared cost based on property value.

The district’s assessed valuation (AV) for 2023 tax collection was \$2,687,919,291 which at a general levy rate of \$1.09/\$1,000 AV provided a general levy of \$2,948,395. An emergency medical service (EMS) levy rate of \$0.26/\$1,000 provided an EMS levy of \$705,498. The total property tax levy can only increase a maximum of 1% plus the value of new construction annually. Figure 22 illustrates historical and projected (2024) increases in AV because of new construction.

Figure 22. Historical and Projected Increases in ECFR’s AV Due to New Construction



The district's projected assessed valuation (AV) for 2024 \$2,806,650,422 for the general levy which at a levy rate of \$1.07/\$1,000 AV will provide a general levy of \$ \$3,013,945. The district's projected AV for the EMS levy is slightly higher at \$2,810,258,251 which at a levy rate of \$0.26/\$1,000 AV, will provide an EMS levy of \$721,238.

### ***Interlocal Agreements***

ECFR has several interlocal agreements under which the district provides services to other governmental entities. These include:

- Agreements with the Washington State Patrol (fire marshal's office) for in-state all hazards mobilization.
- Agreement with the Washington Department of Natural Resources (DNR) for wildland firefighting.

Due to limited staffing, the district has not participated in all-hazards mobilization and has only occasionally provided resources to assist DNR with wildland firefighting in the local area.

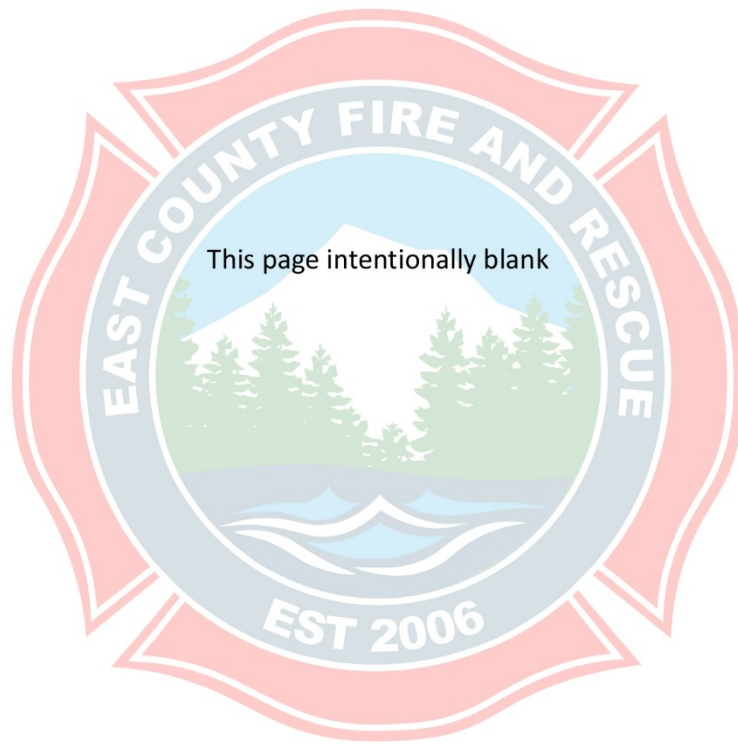
### ***Other Revenue***

Fire districts may also receive revenue from other sources such as fees for service, grants, sale of surplus real or personal property, etc. In some cases, these are one-time revenues and in other cases they are ongoing but comprise a small proportion of the district's total revenue. Other revenue also includes timber rents (revenue received for lease of state lands held in trust or from sale of products from those leases). Revenue other than taxes above a low estimated baseline is much like "one-time revenue".

### **Revenue Impacts**

Constitutional and statutory limitations on revenue continue to provide a challenge to maintaining service levels in the face of rising expenses and increased demand for service. As identified in the district's Long Term Financial Plan (ECFR, 2023), revenue limitations have multiple impacts:

- The district does not have sufficient revenue to increase staffing to a level that will allow reliable service on both the east and west sides of the district, even with minimal two-person staffing at each station.
- The district does not have enough revenue to fund identified mid- to long-term capital projects such as ongoing apparatus replacement or capital facilities projects.
- The district has a potential liability for compensated absences for full-time employees that exceeds current funding in the leave accrual fund.
- The district maintains a balanced budget, but will enter a negative cash flow in 2024, beginning to draw down the general fund beginning balance. Absent a lid lift to increase the property tax levy, the district will not be able to sustain current service levels beyond 2025.





## General Fund

### General Fund Overview

The general fund is the district’s principal operating fund, which is supported by taxes, fees, and other revenues that may be used for any lawful purpose. This fund accounts for all current expenditures (e.g., personal services and materials and services) not specifically accounted for in other funds.

### General Fund Revenues

As illustrated in Table 10, taxes are the dominant revenue stream for the general fund. The beginning balance provides the necessary funds to pay the district’s expenses until property tax revenue is received and to maintain a contingency to address unanticipated expenses.

Table 10. General Fund Revenues

Revenue	Actual 2022	Adjusted 2023	Adopted 2024	Change	Distribution
Beginning Balance <sup>3</sup>	\$1,881,094	\$2,053,597	\$2,055,531	0.09%	40.03%
Taxes	\$2,894,257	\$2,977,273	\$3,034,896	1.94%	59.10%
Intergovernmental Revenues	\$9,565	\$4,625	\$10,000	116.22%	0.19%
Charges for Service	\$32,851	\$13,030	\$5,000	-61.63%	0.10%
Miscellaneous Revenues	\$52,932	\$12,630	\$13,000	2.93%	0.25%
Other Revenues	\$0	\$0	\$0	0.00%	0.00%
Interfund Transfers to General Fund	\$225,091	\$54,486	\$16,395	-69.91%	0.32%
<b>Total General Fund Revenue</b>	<b>\$5,095,790</b>	<b>\$5,115,642</b>	<b>\$5,134,822</b>	<b>0.37%</b>	<b>100.00%</b>

### General Fund Expenses

In accordance with the Washington State Auditor’s budgeting, accounting, and reporting system (BARS), the district’s general fund is subdivided into functional divisions that serve to clearly describe the purpose of appropriated funds. Some of the changes in budgeted expense by function have resulted from reorganization of the district’s chart of accounts which moved expenses between functions to provide a clear picture of cost by function.

As discussed in the budget message and illustrated in Tables 11 and 12, the 2024 adopted district budget is 18.99% higher than the amended 2023 budget. While this increase is substantial, it is approximately \$37,000 less than projected 2024 general fund expense in the district’s long-term financial plan.

<sup>3</sup> Beginning balance is inclusive of contingency.

This increase includes:

- Increased personnel services expense is the result of adding one additional full-time firefighter in 2023, an additional full-time firefighter in 2024. The additional firefighter proposed for 2024 would fill a Kelly shift relief position. The cost of this position is more than fully offset by the reduction in overtime expense.
- Funding for shift coverage overtime was increased based on historical use of vacation and sick leave to maintain staffing at Stations 91 and 94. Absent the addition of Kelly shift relief firefighter, to cover nine of eleven Kelly shifts, overtime expense would be substantially higher than currently proposed.
- The training function budget increased substantially due to the district's expanded number of volunteer firefighter and water tender operators (expense of testing for certification), the need to expand professional development of the district's full-time staff, and reallocation of training related overtime from the operations budget to the training budget to accurately reflect the cost of training and professional development.
- Increased funding for the district's fire prevention and public education function focused on implementation of a smoke and carbon monoxide alarm program. Grant funding will be sought to reinforce this increased funding and expand this program.
- Expense related to placing a levy lid lift on the August ballot in 2024.

Budgeted expenses within some functions were reduced substantially, these reductions included:

Completion of substantial facilities maintenance and repair projects in 2023. While there are significant facilities issues remaining to be addressed, additional major projects have been deferred until completion of a station location and facilities assessment as part of developing the community risk assessment and standard of coverage in 2024.

General fund expenses can be examined by function (Table 11) or by distribution between personnel costs (e.g., salaries, benefits, wages, and stipends), and materials and services (Table 12).

Table 11. General Fund Budget by Function

Expense	Actual 2022	Adjusted 2023	Adopted 2024	Change	Distribution
Administration	\$461,363	\$567,060	\$563,239	-0.67%	15.59%
Operations	\$1,965,502	\$1,970,198	\$2,255,012	14.46%	62.42%
Fire Prevention & Public Education	\$4,289	\$9,025	\$11,403	26.35%	0.32%
Training	\$9,922	\$30,270	\$106,862	253.03%	2.96%
Facilities	\$56,725	\$168,015	\$103,512	-38.39%	2.87%
Repair & Maintenance	\$50,072	\$92,190	\$68,591	-25.60%	1.90%
<b>Subtotal Budgeted Expenditures</b>	<b>\$2,547,873</b>	<b>\$2,836,758</b>	<b>\$3,108,619</b>	<b>9.58%</b>	<b>86.05%</b>
Transfers from the General Fund	\$496,365	\$199,300	\$503,985	152.88%	13.95%
<b>Total General Fund Budget</b>	<b>\$3,044,238</b>	<b>\$3,036,058</b>	<b>\$3,612,604</b>	<b>18.99%</b>	<b>100.00%</b>

Table 12. General Fund Expense by Category Detail

Expense	Actual 2022	Adjusted 2023	Adopted 2024	Change	Distribution
Personal Services	\$1,931,237	\$2,166,029	\$2,473,946	14.22%	68.48%
Materials & Services	\$616,636	\$670,729	\$634,673	-5.38%	17.57%
<b>Subtotal Budgeted Expenditures</b>	<b>\$2,547,873</b>	<b>\$2,836,758</b>	<b>\$3,108,619</b>	<b>9.58%</b>	<b>86.05%</b>
Transfers from the General Fund	\$496,365	\$199,300	\$503,985	152.88%	13.95%
<b>Total General Fund Budget</b>	<b>\$3,044,238</b>	<b>\$3,036,058</b>	<b>\$3,612,604</b>	<b>18.99%</b>	<b>100.00%</b>



## Administration

The administrative division provides leadership and management necessary to ensure effective and efficient delivery of services to the community including the following:

- Integrated comprehensive planning.
- Budgeting and fiscal management.
- Human resources.
- Occupational safety and health.
- Management and supervision of district operations.

## Strategic Goals

The district's administrative staff have overall responsibility for implementation of the district's strategic plan.

- **Strategic Goal 1:** Strengthen the district's prevention, education, and response programs.
- **Strategic Goal 2:** Ensure adequate and sustainable funding.
- **Strategic Goal 3:** Be fiscally responsible and operate with transparency.
- **Strategic Goal 4:** Identify and apply best practice to achieve continuous improvement of effectiveness, efficiency, and value.
- **Strategic Goal 5:** Build and maintain a healthy, safe, and productive work environment.
- **Strategic Goal 6:** Develop adequate staffing and infrastructure to meet community needs.

## Personnel Summary

Staffing for the administrative function is comprised of three full-time equivalent (FTE) positions, the fire chief, administrative specialist, and accounting assistant and the volunteer assistant chief. The fire chief and assistant chief have operational responsibility but are accounted for within the administrative function.

## Performance Measures

Fiscal performance measures were established as an integral component of the district's long term financial plan and are integrated into the district's 2024 budget (see Table 13). Non-fiscal performance measures will be developed as the district completes revision of its strategic plan by the 1<sup>st</sup> quarter of 2024.

Table 13. Fiscal Performance Measures

Fiscal Performance Measures	Actual 2022	Adjusted 2023	Adopted 2024
<b>Levy Rates</b>			
General Levy (per \$1,000 Assessed Valuation (AV))	\$1.39	\$1.09	\$1.07
EMS Levy (per \$1,000 AV)	\$0.30	\$0.28	\$0.25
Total Property Tax Levy (per \$1,000 AV)	\$1.69	\$1.37	\$1.33
<b>Office of the State Auditor Financial Intelligence Tool (FIT)</b>			
Cash Balance Sufficiency	380	365	262
Change in Cash Position Ratio	-5.69%	-5.69%	-6.77%
Government Funds Sustainability Ratio	46.09%	34.09%	35.17%
Debt Load Ratio	6.23%	17.10%	0.00%
<b>Revenue Performance Measures</b>			
Revenue Per Capita	\$352.81	\$376.56	\$355.80
General Fund Intergovernmental Revenues Ratio	0.04%	0.04%	0.26%
General Levy Property Tax Ratio	96.81%	99.00%	99.09%
General Levy Rate Ratio	92.57%	72.67%	71.59%
EMS Levy Property Tax Ratio	100.00%	100.00%	100.00%
EMS Levy Rate Ratio	59.89%	56.47%	50.98%
<b>Expenditure Performance Measure</b>			
Expenditure Per Capita	\$329.67	\$387.65	\$382.65
<b>Operating Position Performance Measures</b>			
General Fund Cash Flow Ratio	14.78%	5.99%	-1.49%
General Fund Balance to Expense Ratio	73.92%	72.29%	67.09%
General Fund Balance Ratio	7.28%	8.89%	-5.89%
Capital Project Fund Balance Ratio	26.59%	8.46%	-35.02%
Capital Project Fund % of Full Funding	29.46%	29.49%	17.81%
Leave Accrual Fund Balance Ratio	0.64%	1.05%	-9.68%
Leave Accrual Fund % of Full Funding	<i>Undefined</i>	<i>Undefined</i>	60.72%
<b>Debt Performance Measures</b>			
Limited Tax General Obligation Debt Ratio	0.0328%	0.0188%	0.0116%
Limited Tax General Obligation Debt Load	6.70%	17.41%	0.00%

**2023 Accomplishments**

The past year has seen major change within East County Fire and Rescue. Major accomplishments within the administrative function include:

- **Integrated Comprehensive Planning:** Engaged the district’s volunteers, part-time, and full-time members along with elected officials to implement integrated comprehensive planning. Accomplishments in 2023 included:
  - Completion of the district’s first **long-term financial plan** to provide a path to ensure stable and adequate funding.
  - Development of the district’s first **capital projects plan** to address replacement of apparatus and equipment.
  - Revision of the district’s **strategic plan** to include a clarified mission, redefined organizational values, a vision for the future, and updated strategic goals and initiatives.
  - Engaged district full- and part-time staff, volunteers, and elected officials in **rebranding** to create a new district logo that embodies the district’s fire service traditions and nature of our community.

These accomplishments addressed strategic goals 1, 4, and 6. and CFAI core competencies and performance indicators in accreditation Category 3-Assessment and Planning and Category 4-Financial Resources (CPSE, 2020).

- **Transparency and Public Communications:** Increased district transparency by improving access to district information and increasing public communications using social media.
  - Completed revision and update of the district’s **website** to improve transparency and public communication.
  - Increased the district’s **social media presence** on Facebook with a substantial increase in frequency of posts, number of followers, and ongoing interactions.

These accomplishments addressed strategic goal 1 and indirectly addressed multiple CFAI core competencies and performance indicators requiring community outreach and feedback (CPSE, 2020).

- **Recruitment Process:** Developed a recruitment and assessment process to develop and maintain a qualified pool of candidates for volunteer, part-time, and full-time firefighter positions. This accomplishment addressed strategic goal 6 and CFAI core competencies and performance indicators in Category 7-Human Resources (CPSE, 2020).
- **Volunteer Program:** Revitalized the district’s volunteer program, by expanding volunteer service options, training delivery systems, and increasing volunteer staffing from four to sixteen volunteer members. This accomplishment addressed strategic goal 6 and CFAI core competencies and performance indicators in Category 7-Human Resources, and Category 8-Training and Competency (CPSE, 2020).
- **Professional Development Program:** Developed a professional development program inclusive of a reading list, professional development seminars, and assessment center for the position of captain. This accomplishment addressed strategic goals 4 and 6 and CFAI core competencies and performance indicators in Category 7-Human Resources (CPSE, 2020).

- **Assistance to Firefighters Grant:** Received a \$254,337 Assistance to Firefighters Grant (AFG) from the Federal Emergency Management Agency (FEMA) for diesel exhaust extraction systems at Stations 91, 93, and 94 as well as Blue Card Incident Commander training for all full-time staff and command training center infrastructure to provide the logistics necessary for this training and ongoing continuing education. This achievement addressed strategic goals 2, 5 and 6 and CFAI core competencies and performance indicators in Category 4-Financial Resources, Category 8-Training and Competency, and Category 11-Health and Safety (CPSE, 2020).
- **Records Management System:** Transitioned from the Emergency Reporting records management system (RMS) to ESO RMS to allow the district to meet upcoming changes in EMS reporting to the state department of health and national EMS data systems. This accomplishment addressed strategic goal 4 and CFAI core competencies and performance indicators in Category 9-Information Technology (CPSE, 2020).
- **Fiscal Process, Transparency, and Accountability:** Revised the district's fund structure, revised the chart of accounts, and implemented new budgeting and budget documentation processes to increase engagement, understanding of the district fiscal processes, and increase transparency and accountability. This accomplishment addressed the strategic goal 3 and CFAI performance indicators Category 4-Financial Resources (CPSE, 2020).

### 2024 Initiatives and Projects

Major projects in 2024 include the following:

- **Completion of Strategic Plan Revision:** The district began revision of its 2016 strategic plan in 2023 with revision of its mission and values, establishment of an organizational vision, strategic goals, and initiatives. The strategic plan will be completed in the first quarter of 2024 and presented to the board of fire commissioners for adoption. This project will address Strategic Goal 4 and CFAI core competencies and performance indicators in Category 3-Goals and Objectives (CPSE, 2020).
- **Presentation of a Lid Lift Ballot Measure to the Voters:** The district will present a lid lift ballot measure to the voters in August 2024 as outlined in the district's long term financial plan. Key elements of this project include public communication to explain the need for this ballot measure, development of a lid lift resolution, and the ballot measure itself. This project will also include development of contingency plans to be implemented if the ballot measure fails. This project will support Strategic Goal 2 and CFAI core competencies and performance indicators in Category 4-Financial Resources (CPSE, 2020).
- **Assessment Center for Captain:** The district will conduct an assessment center for the position of Captain in late January 2024. This project will address the district's Strategic Goal 6 and CFAI core competencies and performance indicators in Category 7-Human Resources (CPSE, 2020).
- **Emergency Medical Services Interlocal Agreement:** The district will renegotiate its interlocal agreement with Camas Washougal Fire Department for delivery of advanced live support (ALS) ambulance services. This project will support Strategic Goals 1 and 2 and CFAI core



competencies and performance indicators in Category 10-External Systems Relationships (CPSE, 2020).

- **Grant Funding:** The district will pursue grant funding for projects consistent with its mission and strategic goals. This project will support Strategic Goals 2 and 6 and CFAI core competencies and performance indicators in Category 4-Financial Resources (CPSE, 2020).
- **Social Media:** The district will expand its community engagement through social media using a variety of platforms to reach diverse audiences within the community (e.g., Facebook, X (formerly Twitter), Instagram, & Next Door). This project will address Strategic Goal 1 and indirectly address CFAI core competencies and performance indicators requiring community outreach and feedback (CPSE, 2020).
- **Community Risk Assessment, Standard of Coverage and Community Risk Reduction Plan:** In 2024, the district will engage in the process of community risk assessment. This project will integrate community risk assessment data into a common document supporting completion of a standard of coverage and community risk reduction plan. This project will address Strategic Goals 1 and 4 and CFAI core competencies and performance indicators in Category 2-Assessment and Planning (CPSE, 2020).

**2024 Administrative Function Budget**

Table 14 outlines the 2022 actual, 2023 amended, and 2024 adopted budgets for the district’s administrative function. Lines that were moved from the administrative function to other functions and/or were consolidated with other lines are shown in blue text and the new allocation is shown in the column labeled Adopted 2024.

Table 14. Administrative Function Budget

110 Commissioners		Actual 2022	Amended 2023	Adopted 2024
522 10 11 001	Stipends	\$34,048	\$35,200	\$36,110
522 10 21 001	Social Security & Medicare	\$2,605	\$2,693	\$2,762
522 10 45 001	Election Fees	\$2,920	\$6,000	\$6,000
522 10 48 001	Mileage	\$808	\$700	522 10 49 002
522 10 48 002	Meals	\$326	\$820	522 10 49 002
522 10 48 003	Lodging	\$1,422	\$2,550	522 10 49 002
522 10 48 004	Dues & Memberships	\$2,500	\$2,625	\$3,000
522 10 49 001	Training Registration	\$1,985	\$3,460	\$3,725
522 10 49 002	Training Travel, Lodging, & Meals	\$0	\$0	\$6,625
522 10 49 003	Travel, Lodging, & Meals	\$0	\$0	\$500
<b>Sub Total</b>		<b>\$46,613</b>	<b>\$54,048</b>	<b>\$58,722</b>

*Continued on the next page.*

Table 14. Administrative Function Budget

210 Administration Wages & Benefits		Actual 2022	Amended 2023	Adopted 2024
522 10 10 001	Wages	\$208,181	\$242,114	\$244,307
522 10 14 001	Overtime	\$2,111	\$2,000	\$1,956
522 10 19 001	Deferred Compensation	\$13,038	\$14,875	\$15,268
522 10 20 001	Unemployment & Medicare	\$3,592	\$6,828	\$4,049
522 10 22 001	Medical Insurance	\$52,006	\$64,146	\$64,425
522 10 24 001	Employee Assistance Program (EAP)	\$2,380	\$2,380	\$2,380
522 10 25 001	Uniforms	\$215	\$2,400	\$1,000
522 10 26 001	Retirement LEOFF	\$6,576	\$7,814	\$7,741
522 10 26 002	Retirement PERS	\$10,216	\$11,092	\$10,283
522 10 27 001	VEBA	\$3,000	\$4,000	\$3,000
522 10 28 001	Disability/Life Insurance	\$2,304	\$3,150	\$2,896
522 10 29 001	L&I	\$748	\$1,010	\$2,058
<b>Sub Total</b>		<b>\$304,366</b>	<b>\$361,809</b>	<b>\$359,363</b>
220 Administration Supplies & Services				
522 10 30 000	Office Supplies	\$832	\$1,800	\$2,200
522 10 30 001	Postage	\$298	\$450	\$500
522 10 30 002	Shipping (e.g., UPS, Federal Express)	\$313	\$200	\$500
522 10 30 003	Books & Publications	\$0	\$0	\$2,345
522 10 31 000	Furniture & Office Equipment	\$2,289	\$5,000	\$500
522 10 32 000	Cleaning and Sanitation	\$1,884	\$2,900	<i>To 522 50 31 000</i>
522 10 33 000	Computer Software & Supplies	\$2,006	\$4,000	\$2,909
522 10 33 001	Computer Equipment (Non-Capital)	\$0	\$0	\$4,100
522 10 34 000	Member Recognition	\$2,869	\$3,750	\$1,320
522 10 40 000	BIAS Financial Software	\$7,628	\$8,012	<i>To 522 10 40 004</i>
522 10 40 001	Information Technology Services	\$283	\$8,500	\$8,500
522 10 40 002	Copier Maintenance	\$229	\$300	\$300
522 10 40 003	NFIRS/Fire Manager/Target Solutions	\$13,143	\$17,101	<i>To 522 10 40 004</i>
522 10 40 004	Software as a Service (SAS) Subscriptions	\$0	\$0	\$27,190
522 10 41 000	State Audit	\$743	\$6,000	\$12,000
522 10 42 001	Legal Notices	\$59	\$100	\$200
522 10 42 002	Legal Services	\$3,769	\$4,000	\$4,000
522 10 42 003	Advertising	\$2,176	\$1,000	\$1,000

Continued on the next page.

Table 14. Administrative Function Budget

220 Administration Supplies & Services (continued)		Actual 2022	Amended 2023	Adopted 2024
522 10 43 000	Medical & Psychological	\$2,250	\$9,000	\$10,800
522 10 44 000	Professional Services	\$5,772	\$15,000	\$1,500
522 10 46 000	Taxes and Assessments	\$1,220	\$1,275	\$1,345
522 10 47 001	Insurance	\$58,810	\$58,815	\$59,000
522 10 48 001	Administration Dues & Memberships	\$3,811	\$4,000	\$4,445
522 10 49 004	Administration Travel, Lodging, Meals (TLM)	\$0	\$0	\$500
<b>Sub Total</b>		<b>\$110,384</b>	<b>\$151,203</b>	<b>\$145,154</b>

**Total Administration Budget** **\$461,363**    **\$567,060**    **\$563,239**

**Major Expenditures/Changes**

Overall, the administrative function budget in 2024 is 1.87% lower than in 2023. Slightly higher expenses several one-time expenditures in 2023 related to fire chief recruitment, overlapping employment of the retiring and new fire chief, and consulting services.



## Operations

The operations function provides emergency services to the community to reduce community risk through effective emergency response. The operations function includes the following:

- Fire suppression (structural and vegetation)
- Emergency medical services (EMS) in partnership with Camas Washougal Fire Department
- Operational level hazardous materials response
- Operational level rescue from height and swiftwater rescue.
- Non-emergency services

### Personnel Summary

As illustrated in Table 15, the operations function is comprised of the district’s full-time captains and full-time, part-time, volunteer firefighters, and volunteer water tender operators. In 2023, the operations function was challenged by significant turnover among part-time and full-time staff. The district’s experienced the resignation of 100% of its part-time staff due to their obtaining full-time jobs. Two of the part-time firefighters were hired by East County Fire and Rescue, the remainder were hired by other agencies. The district also experienced significant turnover among full-time firefighters with three members leaving for full-time fire service employment with larger fire and rescue agencies. Exit interviews with the full-time firefighters leaving the organization identified increased compensation, higher call volume, and increased opportunity for advancement as factors influencing their decision to leave East County Fire and Rescue (ECFR).

Volunteer staffing was significantly increased in 2023 with the number of volunteer personnel rising from four to 16 over the course of the year. Like full-and part-time firefighters, ECFR lost several volunteers who obtained part- or full-time firefighter positions. One volunteer transitioned to part-time status with ECFR, and another volunteer was hired as a full-time firefighter by another agency. The district anticipates increasing volunteer staffing in 2024 as indicated in Table 15.

Table 15. 2024 Operations Staffing by Rank and Role

Classification	Volunteer	Part-Time	Full-Time
Captain	0.00	0.00	3.00
Firefighter	20.00	4.00	9.00
Water Tender Operator	10.00	0.00	3.00
<b>Total Staff</b>	<b>20.00</b>	<b>4.00</b>	<b>12.00</b>

The district anticipates that turnover among the part-time and volunteer ranks will continue due to the career orientation of most of these members. Given the substantial compensation difference between larger fire and rescue agencies and smaller agencies such as ECFR, there is also potential for ongoing turnover among full-time firefighters.

In addition to members rank or role, they may hold additional one or more qualifications based on certification or training and qualification as illustrated in Table 16.

Table 16. 2024 Operations Staffing by Qualification

Qualification	Volunteer	Part-Time	Full-Time
Emergency Medical Technician-Basic	5	4	12
Light Apparatus Operator	20	4	12
Heavy Apparatus Operator-Engine	0	4	12
Heavy Apparatus Operator-Water Tender	10	0	12
Hazardous Materials (Awareness)	4	0	12
Hazardous Materials (Operations)	16	4	12
Swiftwater Rescue (Awareness)	0	4	12
Rope Rescue (Awareness)	20	4	9
Rope Rescue (Operations)	0	4	9
Rope Rescue (Technician)	0	0	3

Qualifications of volunteer personnel will increase over time as longevity, training, and professional development continue. However, due to turnover, the district anticipates that initial training and qualification will remain a major effort with the volunteer component of the district’s workforce.

**Strategic Goals**

The following strategic goals are of significance to the district’s operations function.

- **Strategic Goal 1:** Strengthen the district’s prevention, education, and response programs.
- **Strategic Goal 3:** Be fiscally responsible and operate with transparency.
- **Strategic Goal 4:** Identify and apply best practice to achieve continuous improvement of effectiveness, efficiency, and value.
- **Strategic Goal 5:** Build and maintain a healthy, safe, and productive work environment.
- **Strategic Goal 6:** Develop adequate staffing and infrastructure to meet community needs.

**Performance Measures**

Performance measures for the operations function are under development as part of the district’s strategic plan revision. These performance measures will be integrated into the district’s budget in 2025.

### *Accomplishments*

Major operational accomplishments include:

- ***Volunteer Engagement:*** Implemented a system to allow new volunteers to engage in emergency response and other shift activity within their level of training and scope of emergency medical practice from the start of training (rather than requiring them to wait until all training is completed). This accomplishment supported Strategic Goals 5 and 6 and CFAI core competencies and performance indicators in Category 7-Human Resources (CPSE, 2020).
- ***Increased Full-Time Firefighter Staffing:*** In the 3<sup>rd</sup> quarter of 2023, the district increased full-time firefighter shift staffing by adding one additional firefighter. In addition, due to the number of probationary firefighters in training, the district did not assign a firefighter to the Kelly relief position<sup>4</sup>, but elected to keep all full-time personnel on shift to aid in completion of initial training and orientation requirements.
- ***Automatic Aid:*** Implemented an automatic aid agreement with Skamania County Fire District 4 to improve response to Fire Management Zones 96 (Bear Prairie) and Fire Management Zones 94 and 95 (Southeast of the Washougal River). This accomplishment supported Strategic Goal 1 and CFAI core competencies and performance indicators in Category 10-External Systems Relationships (CPSE, 2020).
- ***Response Plans:*** Updated response plans for all fire management zones to provide improved response throughout the district. This accomplishment supported Strategic Goal 1 and CFAI core competencies and performance indicators in Category 5-Community Risk Reduction Programs (CPSE, 2020).
- ***Incident Management Standard Operating Guidelines:*** Began the process of developing incident management standard operating guidelines and related standard tactical plays to improve the effectiveness, efficiency, and safety of incident operations. This accomplishment supported Strategic Goals 1 and 4 and CFAI core competencies and performance indicators in Category 5-Community Risk Reduction Programs (CPSE, 2020).
- ***Apparatus and Equipment Surplus and Replacement:*** Remove apparatus and equipment that had reached its end of useful life or was no longer serviceable from service and where appropriate, replace that equipment. This accomplishment supported Strategic Goal 3 and CFAI core competencies and performance indicators in Category 4-Financial Resources and Category 6-Physical Resources (CPSE, 2020).

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<sup>4</sup> Full-time firefighters receive one “Kelly shift” per month in which they are not scheduled to work to reduce their work week and minimize expense of Fair Labor Standards Act required overtime (FLSA, 1938). A Kelly relief position provides a firefighter to work when other firefighters are on a Kelly shift, which further reduces overtime required to maintain staffing.

## Projects

Major projects in 2024 include the following:

- **Increase Full-Time Firefighter Staffing:** Analysis of overtime requirements to maintain staffing at Stations 91 and 94 determined that it will be more cost effective to hire an additional full-time firefighter to fill the Kelly relief role than to fill these shift vacancies with overtime. This position will be filled by the 1<sup>st</sup> quarter of 2024. This project will address Strategic Goals 1, 2, and 6 and CFAI core competencies and performance indicators in Category 7-Human Resources (CPSE, 2020).
- **Standard Apparatus Inventory:** Establish a standard equipment inventory for engines, water tenders, and squads based on national consensus standards and the tactical needs of the district. Where possible, bring equipment inventory into alignment with these standards and develop a plan for incremental improvement. This project will address Strategic Goals 1 and 6 and CFAI core competencies and performance indicators in Category 6-Physical Resources (CPSE, 2020).
- **Technical Rescue:** Develop the resources to implement dual-capability twin-tensioned rope systems (DC TTRS) for low and high angle rope rescue operations. Equipment improvements will improve the safety of rescue personnel and victims and will increase the effectiveness and efficiency of rope rescue operations. This project will support Strategic Goals 1 and 6 and CFAI core competencies and performance indicators in Category 6-Physical Resources (CPSE, 2020).
- **Rural Water Supply:** Develop the resources necessary to improve rural water supply capability using tender shuttle operations and portable tanks. This tactical capability will substantially improve the effectiveness and efficiency of water tender operations and as a result water delivery capability for firefighting operations. This project will support Strategic Goals 1 and 6 and CFAI core competencies and performance indicators in Category 6-Physical Resources (CPSE, 2020).
- **Transition to Non-Fluorine Foam:** Replace all aqueous film forming foam (AFFF) which contain environmentally hazardous long-carbon-chain fluorinated compounds (C8), such as perfluorooctane sulfonate (PFOS) and perfluorooctanoic acid (PFOA). This project will safely dispose of all stocks of AFFF as hazardous waste and replace it with a non-fluorine foam concentrate designed for use on both hydrocarbon (e.g., gasoline and diesel fuel) and polar solvent (e.g., alcohols) flammable liquid spills and fires. Note: The firefighting foam used for wildland firefighting does not (and has not) contained PFOS or PFOA, this project focuses on foam used for flammable liquid spills and fires. This project will address Strategic Goal 4 and CFAI core competencies and performance indicators in Category 6-Physical Resources and Category 11-Health and Safety (CPSE, 2020).
- **Hose Replacement Program:** Implement a hose replacement program to move the district towards compliance with NFPA 1963 Standard for the Care, Use, Inspection, Service Testing, and Replacement of Fire Hose, Couplings, Nozzles, and Fire Hose Appliances (NFPA, 2018) which establishes a 10-year useful life for fire hose (likelihood of failure increases once hose reaches its



end of useful life). This program will slowly decrease the age of the district’s hose inventory to meet current standards. This project will support Strategic Goals 1 and 6 and CFAI core competencies and performance indicators in Category 6-Physical Resources (CPSE, 2020).

- **Standard Tactical Plays:** Develop and implement standard operating guidelines (SOGs) to define standard tactical plays to support training and emergency incident operations at structure fires and technical rescue incidents such as vehicle extrication and rope rescue. This project will address Strategic Goals 1 and 4 and CFAI core competencies and performance indicators in Category 5-Community Risk Reduction Programs (CPSE, 2020).

**2024 Operations Function Budget**

Table 17 outlines the 2022 actual, 2023 amended, and 2024 adopted budget for the district’s operations function. Lines that were moved from the operations function to other functions and/or were consolidated with other lines are shown in blue text and the new allocation is shown in the column labeled Adopted 2024.

Table 17. Operations Function Budget

210 Operations Wages & Benefits		Actual 2022	Amended 2023	Adopted 2024
522 20 10 001	Wages	\$934,021	\$1,001,775	\$1,154,862
522 20 10 002	Wildland Wages	\$4,975	\$5,500	\$500
522 20 14 001	Overtime	\$240,296	\$305,000	\$326,761
522 20 14 002	Wildland Overtime	\$22,875	\$8,500	\$500
522 20 19 001	Deferred Comp (IAFF)	\$27,673	\$42,115	\$53,945
522 20 20 001	Unemployment/Medicare/Social Security	\$28,299	\$25,844	\$30,342
522 20 22 001	Medical/Dental Insurance (IAFF)	\$179,409	\$186,363	\$264,862
522 20 26 001	Disability/Life Insurance	\$12,579	\$13,142	\$19,300
522 20 27 001	VEBA (IAFF)	\$10,000	\$10,000	\$12,000
522 20 28 001	Retirement LEOFF (IAFF)	\$57,729	\$62,420	\$66,445
522 20 28 002	Retirement PERS (PT)	\$14,986	\$12,675	\$8,925
522 20 29 001	L&I	\$56,612	\$92,993	\$109,732
589 99 99 000	Payroll Clearing	\$764	\$0	\$0
<b>Sub Total</b>		<b>\$1,590,219</b>	<b>\$1,766,327</b>	<b>\$2,048,173</b>

*Continued on the next page.*

Table 17. Operations Function Budget (continued)

215 Volunteer Benefits		Actual 2022	Amended 2023	Adopted 2024
522 20 11 002	Stipends	\$19,770	\$19,770	\$21,335
522 20 21 001	Medicare & Social Security	\$1,515	\$1,515	\$1,632
522 20 28 003	Pension/Disability BVFF	\$570	\$1,000	\$2,700
522 20 23 001	Intern Educational Assistance	\$0	\$3,000	To 522 45 40 003
<b>Sub Total</b>		<b>\$21,855</b>	<b>\$25,285</b>	<b>\$25,667</b>
220 Operations Supplies & Services				
522 20 30 000	Books & Publications	\$119	\$550	\$500
522 20 31 000	Incident Rehabilitation Supplies	\$395	\$1,500	\$1,740
522 20 32 000	Expendable Equipment	\$134	\$1,000	To 522 20 32 004-006
522 20 32 001	Equipment	\$263,147	\$25,000	To 522 32 005-007
522 20 32 002	Hose & Nozzles	\$600	\$2,000	To 500 20 32 007
522 20 32 003	Operating Supplies	\$872	\$3,000	To 522 20 32 004-006
522 20 32 004	Fire Operating Supplies	\$0	\$0	\$6,405
522 20 32 005	EMS Operating Supplies	\$0	\$0	\$500
522 20 32 006	Special Operations Operating Supplies	\$0	\$0	\$2,716
522 20 32 007	Fire Equipment	\$0	\$0	\$42,885
522 20 32 008	EMS Equipment	\$0	\$0	\$4,000
522 20 32 09	Special Operations Equipment	\$566	\$3,000	\$5,864
522 20 33 000	Volunteer Uniforms	\$0	\$750	To 522 20 33 04
522 20 33 001	T-Shirts/Sweatshirts	\$737	\$1,500	To 522 20 33 04
522 20 33 002	FF Uniforms	\$7,931	\$6,500	To 522 20 33 04
522 20 34 004	Uniforms	\$0	\$0	\$10,000
522 20 35 000	Address Signs	\$34	\$500	To 522 30 35 000
522 20 34 000	Building Supplies/Facility Misc	\$2,275	\$1,500	To 522 50 31 000
522 20 36 000	Fuel (Diesel/Gasoline)	\$18,780	\$21,500	\$25,000
522 20 38 000	Turn-Outs	\$12,392	\$65,000	To 522 20 38 002
522 20 38 001	PPE Accessories	\$2,680	\$4,000	To 522 20 38 002
522 20 38 002	Personal Protective Equipment	\$0	\$0	\$24,760

Continued on the next page.

Table 17. Operations Function Budget (continued)

220 Operations Supplies & Services (continued)		Actual 2022	Amended 2023	Adopted 2024
522 20 40 000	CRESA Dispatch Fee	\$39,328	\$37,647	\$53,202
522 20 41 001	Satellite Phone	\$341	\$375	\$0
522 20 41 002	Mobile Data Computer Cellular Data	\$1,941	\$2,040	\$2,400
522 20 41 003	Cell Phones	\$1,157	\$1,224	\$1,200
<b>Sub Total</b>		<b>\$353,429</b>	<b>\$178,586</b>	<b>\$181,172</b>

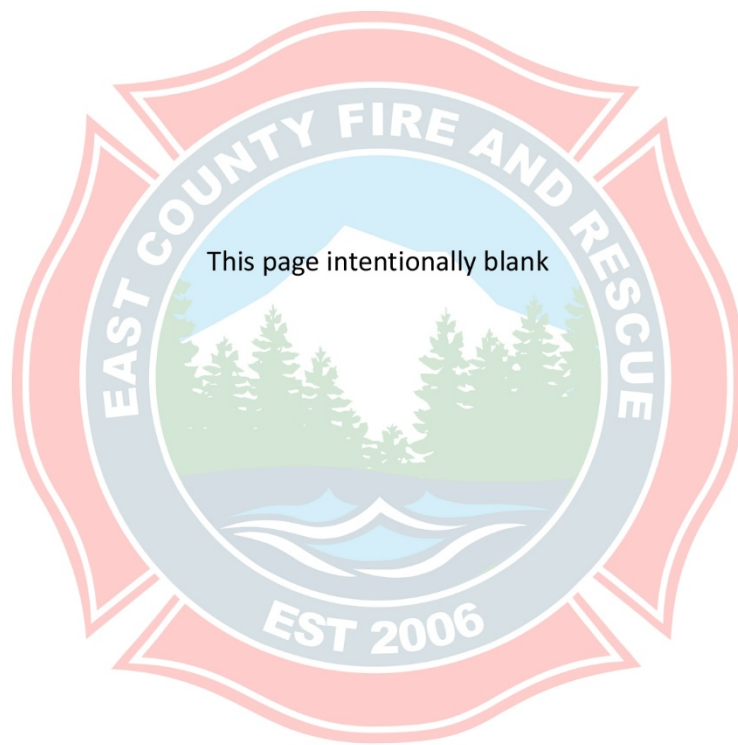
**Total Operations Budget** **\$1,965,502    \$1,970,198    \$2,255,012**

**Major Expenditures/Changes**

The operations function budget in 2024 is 14.46% higher than in 2023. The major factors in this increase include increased staffing to improve the availability of response from Stations 91 and 94, significantly increased Clark Regional Emergency Services Agency (CRESA) dispatch fees and increased expenditure to bring fire apparatus equipment inventory to meet Washington Survey and Rating Bureau and national consensus standards as well as the tactical needs of the district.

Increased staffing expense is the result of hiring an additional full-time firefighter in the 3<sup>rd</sup> quarter of 2023 and the resulting full-year cost of that staffing increase in 2024. Overtime expenses also increased significantly to maintain staffing at Stations 91 and 94 but would have needed a larger increase if not for hiring an additional full-time firefighter for the Kelly relief position in the 1<sup>st</sup> quarter of 2024.

While overtime expenses have, and continue to be substantial, the district has struggled to fill vacant shifts, resulting in a lack of on duty staffing and station closures. Increased full-time staffing and adequate funds budgeted for overtime are anticipated to significantly increase availability for response from the fire stations on both sides of the Washougal River.



## Fire Prevention & Public Education

The fire prevention and public education function provides emergency services to the community to reduce community risk through effective emergency response. The fire prevention and public education function includes the following:

- Fire and medical community education
- Home fire safety surveys
- Firewise (wildland interface) program
- Address sign program
- Pre-incident planning
- Community preparedness

### *Personnel Summary*

While separate from a functional and budgetary perspective, the fire prevention and public education function is staffed entirely by personnel within the operations function. This function is managed by a captain with program and project assignments distributed to full-time, part-time, and volunteer members.

### *Strategic Goals*

The following strategic goals are of significance to the district's fire prevention and public education function.

- **Strategic Goal 1:** Strengthen the district's prevention, education, and response programs.
- **Strategic Goal 3:** Be fiscally responsible and operate with transparency.
- **Strategic Goal 4:** Identify and apply best practice to achieve continuous improvement of effectiveness, efficiency, and value.
- **Strategic Goal 5:** Build and maintain a healthy, safe, and productive work environment.
- **Strategic Goal 6:** Develop adequate staffing and infrastructure to meet community needs.

### *Performance Measures*

Performance measures for the fire prevention and public education function are under development as part of the district's strategic plan revision. These performance measures will be integrated into the district's budget in 2025.

### **Accomplishments**

Major accomplishments in fire prevention and public education include:

- **Mission Focus:** Established prevention and education as core elements of the district’s mission.
- **Grant Funding:** Identified potential sources of grant funding to support a smoke alarm/home safety survey program and development of a community wildfire protection plan.
- **Open House:** Conducted an open house with multiple public education presentations in conjunction with regional partners.

These accomplishments supported Strategic Goals 1 and 4 and CFAI core competencies and performance indicators in Category 5-Community Risk Reduction Program (CPSE, 2020).

### **Projects**

Major projects in 2024 include the following:

- **Pre-Planning Program:** Identify target hazards including commercial and larger agricultural occupancies and other structures or locations that present a high level of risk to the community or emergency responders and develop a preplanning program that identifies and provides quick access to fixed critical factors that may impact incident operations. This project will address Strategic Goals 1 and 4 and CFAI core competencies and performance indicators in Category 2-Assessment and Planning (CPSE, 2020).
- **Smoke Alarm/Home Safety Survey Program:** Develop and implement a program to provide home safety surveys on request and to install smoke alarms for residents who lack working smoke alarms in their homes. Apply for a grant through the Department of Homeland Security (DHS) fire prevention and safety grant to expand the smoke alarm and home safety survey program. This project will support Strategic Goals 1 and 4 and CFAI core competencies and performance indicators in Category 5-Community Risk Reduction Program (CPSE, 2020).
- **Community Wildfire Protection Plan:** Apply for a grant through the Department of Natural Resources (DNR) community defense and prevention grant to develop a community wildfire protection plan (CWPP). This project will support Strategic Goals 1 and 4 and CFAI core competencies and performance indicators in Category 5-Community Risk Reduction Program (CPSE, 2020).
- **Firewise:** Expand engagement with the Firewise program beyond the Summit at Autumn Hills community to include all areas of the district that have significant risk due to wildland interface fires. Develop staff capability to perform wildland interface risk assessments for district residents living in high-risk areas. This project will support Strategic Goals 1 and 4 and CFAI core competencies and performance indicators in Category 5-Community Risk Reduction Program (CPSE, 2020).

- **Emergency Medical Public Education:** Develop a strategy for delivering hands-only cardiopulmonary resuscitation (CPR), automatic external defibrillator (AED), and stop the bleed training to district residents. This project will address Strategic Goals 1 and 4 and CFAI core competencies and performance indicators in Category 5-Community Risk Reduction Program (CPSE, 2020).
- **Open House and Community Education Workshops:** Expand the district’s open house to increase public education content and explore opportunities for community workshops focused on specific risks such as heart disease, home fires, and wildland interface fires. This project will support Strategic Goals 1 and 4 and CFAI core competencies and performance indicators in Category 5-Community Risk Reduction Program (CPSE, 2020).

**2024 Fire Prevention & Public Education Budget**

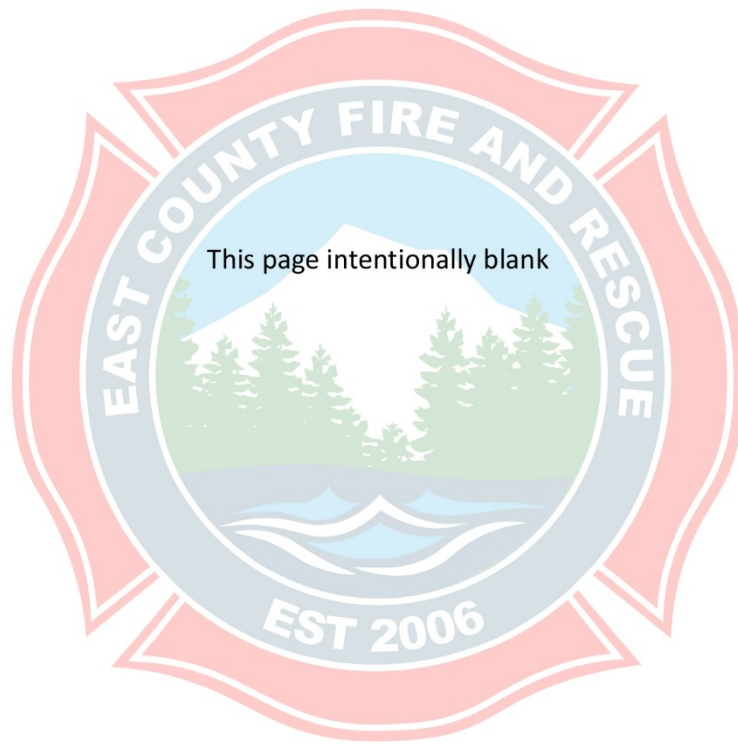
Table 18 outlines the 2022 actual, 2023 amended, and 2024 adopted budget for the district’s fire prevention and public education function. Lines that were consolidated with other lines are shown in blue text and the new allocation is shown in the column labeled Adopted 2024.

Table 18. Fire Prevention and Public Education Budget

220 Prevention Wages & Benefits		Actual 2022	Amended 2023	Adopted 2024
522 30 14 001	Fire Prevention & Public Education Overtime	\$0	\$0	\$1,003
220 Prevention & Public Education Supplies & Services				
522 30 30 000	Fire Prevention & Public Education Supplies	\$882	\$725	\$3,800
522 30 30 001	Fire Prevention & Public Education Equipment	\$0	\$0	\$100
522 30 31 000	Pre-Incident Planning Supplies	\$0	\$0	\$0
522 30 31 001	Pre-Incident Planning Equipment	\$0	\$0	\$0
522 30 35 000	Address Signs	\$0	\$0	\$500
522 30 40 000	Newsletter Printing & Postage	\$1,912	\$4,000	\$6,000
522 30 40 001	Postage for Newsletter	\$1,495	\$4,000	To 522 30 40 000
522 30 42 000	Public Education Advertising	\$0	\$300	\$0
<b>Sub Total</b>		<b>\$4,289</b>	<b>\$9,025</b>	<b>\$11,408</b>
<b>Total Prevention Budget</b>		<b>\$4,289</b>	<b>\$9,025</b>	<b>\$11,408</b>

**Major Expenditures/Changes**

The fire prevention and public education budget increased by 26.35%, but accounts for only 0.32% of the total district budget. Major increases in budgeted funds are related to implementation of a smoke alarm and carbon monoxide detector program and increased public communication and education through the district’s newsletter.





## Training

The training function ensures that the district has adequate volunteer, part-time, and full-time staff and that our members have the competence necessary to serve our community. Competence in this sense is holistic, including the technical and interpersonal competence that reflects the district's values of *integrity, compassion, professionalism, and equity*. The training function includes the following:

- Fire training
- Emergency medical training
- Special operations (marine, technical rescue, and hazmat) training
- Apparatus operator training
- Officer development training and professional development
- Human resources/occupational safety training
- Best practice research

### *Personnel Summary*

While separate from a functional and budgetary perspective, the training function is staffed entirely by personnel within the operations function. This function is managed by a captain with program and project assignments distributed to full-time, part-time, and volunteer members.

### *Strategic Goals*

The following strategic goals are of significance to the district's training function.

- **Strategic Goal 1:** Strengthen the district's prevention, education, and response programs.
- **Strategic Goal 3:** Be fiscally responsible and operate with transparency.
- **Strategic Goal 4:** Identify and apply best practice to achieve continuous improvement of effectiveness, efficiency, and value.
- **Strategic Goal 5:** Build and maintain a healthy, safe, and productive work environment.
- **Strategic Goal 6:** Develop adequate staffing and infrastructure to meet community needs.

### *Performance Measures*

Performance measures for the training function are under development as part of the district's strategic plan revision. These performance measures will be integrated into the district's budget in 2025.

### *Accomplishments*

Major training and professional development accomplishments include:

- **Volunteer Recruit Training:** Implemented a multi-mode volunteer firefighter academy/initial training program that integrates cohort training, on-shift skills coaching, and on-line/independent study. This accomplishment supported Strategic Goals 1, 4, and 6 as well as

CFAI core competencies and performance indicators in Category 7-Human Resources and Category 8-Training and Competency (CPSE, 2020).

- **Leadership Development:** Implemented a leadership development program including:
  - A professional development reading list and related library resources at Stations 91 and 94 to support professional development for firefighters and captains.
  - Leadership lessons learned presentations and discussion with Washougal Mayor David Stuebe (COL USMC, Ret.) and Tualatin Valley Fire and Rescue Battalion Chief Matt Leech.

These accomplishments supported Strategic Goals 1, 4, and 6 as well as CFAI core competencies and performance indicators in Category 7-Human Resources and Category 8-Training and Competency (CPSE, 2020).

- **Emergency Medical Services (EMS) Training:** Improved emergency medical services ongoing training and evaluation program (EMS OTEP) provided by Camas Washougal Fire Department and extended using East County Fire and Rescue EMS evaluators. These accomplishments supported Strategic Goals 1, 4, and 6 as well as CFAI core competencies and performance indicators in Category 8-Training and Competency (CPSE, 2020).
- **Incident Command Training:** Developed and implemented a comprehensive incident command training program. This accomplishment has particular significance due to staff turnover and limited emergency incident experience of the district's full-time staff. This program included:
  - Received an Assistance to Firefighters Grant (AFG) to implement a Blue Card command training center at East County Fire and Rescue and train all full-time members as Blue Card Incident Commanders.
  - Implemented (transplanted) 10-Minute Training, a weekly incident command training program for company officers and firefighters who may act as company officers and a monthly incident command training program for command officers.
  - Implemented "Fifth Thursday Tactics" a hybrid format, quarterly training program focused on development of strategic and tactical command officer skills.

These accomplishments supported Strategic Goals 1, 4, and 6 as well as CFAI core competencies and performance indicators in Category 5-Community Risk Reduction Program and Category 8-Training and Competency (CPSE, 2020).

- **Captain's Assessment Center:** Developed and conducted a captain's assessment center. The assessment center was open to members not yet qualified for promotion to enhance their professional development. This accomplishment supported Strategic Goals 1, 4, and 6 as well as CFAI core competencies and performance indicators in Category 7-Human Resources and Category 8-Training and Competency (CPSE, 2020).
- **Annual Training Plan:** Developed an annual training plan inclusive of firefighter, apparatus operator, special operations, and officer development training. This accomplishment supported

Strategic Goals 1, 4, and 6 as well as CFAI core competencies and performance indicators in Category 8-Training and Competency (CPSE, 2020).

- **Apparatus Operator Training:** Trained two additional emergency vehicle incident prevention (EVIP) program instructors and brought all district members into compliance with Revised Code of Washington (RCW) 46.25.050 which provides a commercial driver's license exemption for operation of fire apparatus exceeding 26,001-pound gross vehicle weight (GVW). This accomplishment supported Strategic Goals 1, 4, and 6 as well as CFAI core competencies and performance indicators in Category 8-Training and Competency and Category 11-Health and Safety (CPSE, 2020).

### **Projects**

Major projects in 2024 include the following:

- **Volunteer Training & Certification:** Complete training of the first hybrid (cohort and on-shift) volunteer recruit training program and certify the participants at the Firefighter I and Hazmat Awareness & Operations levels. This project will support Strategic Goals 1, 4, and 6 as well as CFAI core competencies and performance indicators in Category 8-Training and Competency and Category 7-Human Resources (CPSE, 2020).
- **Full-Time Firefighters & Captains Professional Development:** Provide access to training and certification to allow full-time firefighters and captains to fill in gaps in their training and/or certification. Continue professional development to allow full-time personnel to proceed through the step program (4<sup>th</sup> class to 1<sup>st</sup> class) in their respective ranks and develop competency to promote to the next organizational level. This project will support Strategic Goals 1, 4, and 6 as well as CFAI core competencies and performance indicators in Category 8-Training and Competency and Category 7-Human Resources (CPSE, 2020).
- **Incident Command Training:** The district's incident command training program will be extended to include:
  - Establishment of the East County Fire and Rescue Command Training Center to provide initial and continuing incident commander training.
  - Certification of all full-time firefighters as Blue Card Type IV incident commanders.

This project will address Strategic Goals 1, 4, and 6 as well as CFAI core competencies and performance indicators in Category 5-Community Risk Reduction Program, Category 8-Training and Competency, and Category 7-Human Resources (CPSE, 2020).

- **Technical Rescue Training:** The district has identified rope and swiftwater rescue as critical technical rescue skills based on the topography and specific risks within the district. Technical rescue training will be expanded on an incremental basis to include:

- Train two additional rope rescue technicians to provide in-house capability to deliver rope rescue training at the operational level.
- Train all full- and part-time members to the rope rescue operational level.

This project will address Strategic Goals 1, 4, and 6 as well as CFAI core competencies and performance indicators in Category 5-Community Risk Reduction Program and Category 8-Training and Competency (CPSE, 2020).

- **Regional/Interagency Training:** Develop and implement a plan to increase interagency training with the Camas Washougal Fire Department, Vancouver Fire Department, Clark County Fire District 3, and Skamania County Fire District 4. This project will support Strategic Goals 1, 4, and 6 as well as CFAI core competencies and performance indicators in Category 8-Training and Competency and Category 10-External Systems Relationships (CPSE, 2020).

**2024 Training Function Budget**

Table 19 outlines the 2022 actual, 2023 amended, and 2024 adopted budget for the district’s training function. Lines that were moved from other functions and/or consolidated with other lines are shown in blue text and the new allocation is shown in the column labeled Adopted 2024.

Table 19. Training Function Budget

210 Training Wages & Benefits		Actual 2022	Amended 2023	Adopted 2024
522 45 14 001	Training Overtime	\$0	\$0	\$24,930
220 Training Supplies & Services				
522 45 30 000	Training Books/Periodicals	\$491	\$4,000	\$2,840
522 45 31 000	Training Office Supplies	\$0	\$150	\$300
522 45 32 000	Training Rehab Supplies	\$0	\$150	\$300
522 45 33 000	Training Supplies	\$192	\$2,000	\$9,000
522 45 34 000	Training Equipment	\$0	\$0	\$4,074
522 45 40 000	Tuition Reimbursement IAFF	\$0	\$10,000	\$11,000
522 45 40 001	Tuition Reimbursement OPEIU	\$0	\$0	\$2,000
522 45 40 002	Tuition Reimbursement Non-Represented	\$3,000	\$3,000	\$3,000
522 45 41 000	Fire Training Travel, Lodging, & Meals (TLM)	\$0	\$0	\$1,000
522 45 41 001	Fire Training Registration	\$0	\$0	\$29,450
522 45 42 000	EMS Training TLM	\$0	\$0	\$0

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Table 19. Training Function Budget

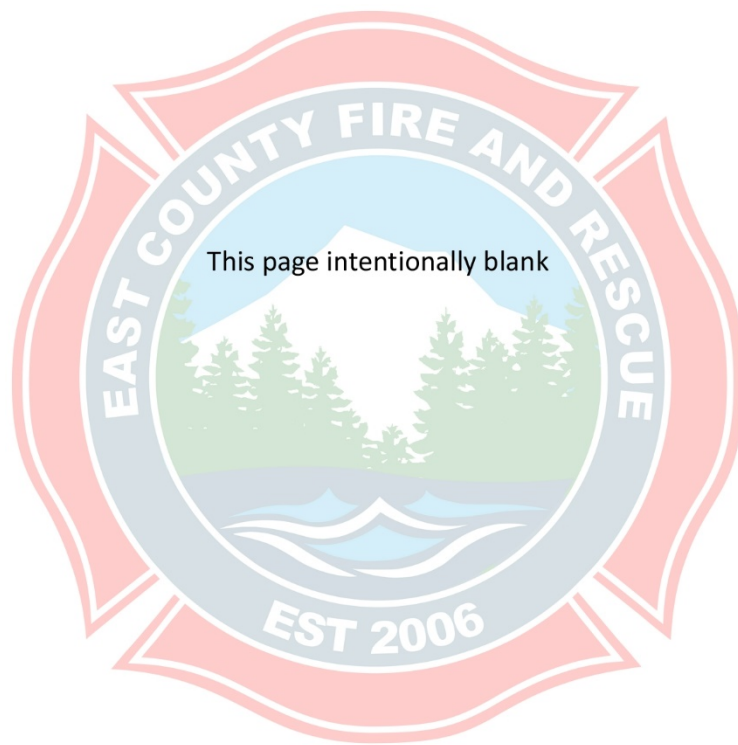
220 Training Supplies & Services (continued)				
522 45 42 001	EMS Training Registration	\$0	\$0	\$5,925
522 45 43 000	Special Operations Training TLM	\$0	\$0	\$1,200
522 45 43 001	Special Operations Training Registration	\$0	\$0	\$1,700
522 45 44 000	Other Training Travel, Lodging, & Meals	\$0	\$0	\$6,652
522 45 44 001	Other Training Registration	\$0	\$0	\$3,490
522 45 49 000	Local/Long Distance Travel (Training)	\$0	\$500	522 45 41-43 000
522 45 49 001	Meals (Training)	\$0	\$1,000	522 45 41-43 000
522 45 49 002	Lodging	\$0	\$2,000	522 45 41-43 000
522 45 49 003	Training Registration	\$990	\$3,000	522 45 41-43 001
522 45 49 004	Admin Training Registration	\$2,805	\$2,000	522 45 44 001
522 45 49 005	Admin Training Travel	\$905	\$800	522 45 44 000
522 45 49 006	Admin Training Meals	\$341	\$400	522 45 44 000
522 45 49 007	Admin Training Lodging	\$1,199	\$1,270	522 45 44 000
<b>Sub Total</b>		<b>\$9,922</b>	<b>\$30,270</b>	<b>\$81,931</b>

**Total Training Budget** **\$9,922**      **\$30,270**      **\$106,862**

**Major Expenditures/Changes**

The training function budget has the single largest increase in the 2024 proposed district budget. This results from two primary factors. 1) Overtime for training was previously included in the operations function. This provided an inaccurate picture of both operations and training expenses. In 2024, training overtime is identified in the training function budget. 2) The district will see increased expense for certification testing in 2024 due to the increase in volunteer firefighters, each of which requires both firefighter and hazardous materials responder certification. In addition, the district is in the process of filling in certification and qualification gaps among our full-time firefighters and officers. In most cases, these personnel have completed the requisite training or developed competency through experience but have not completed the requisite assessment for certification. Documented certification has a positive impact on the district’s public protection class rating from the Washington Survey and Rating Bureau (WSRB).

The district has also identified a need to increase the competency of our full-time, part-time, and volunteer members in technical rescue disciplines such as rope and swiftwater rescue. In 2024, rope rescue training will be expanded to improve our members’ knowledge and skills. The 2024 training function budget includes funding to train two full-time staff as rope rescue technicians, expanding our instructor cadre for operations level training.



## Facilities

The facilities division maintains and minimizes the long-term operational cost of the district's real property and physical facilities such as fire stations and related infrastructure. The facilities function includes the following:

- Facilities maintenance and repair
- Energy efficiency
- Facilities planning

### *Personnel Summary*

While separate from a functional and budgetary perspective, the facilities function is staffed entirely by personnel within the operations function. This function is managed by a captain with program and project assignments distributed to full-time, part-time, and volunteer members.

### *Strategic Goals*

The following strategic goals are of significance to the district's fire prevention and public education function.

- **Strategic Goal 3:** Be fiscally responsible and operate with transparency.
- **Strategic Goal 4:** Identify and apply best practice to achieve continuous improvement of effectiveness, efficiency, and value.
- **Strategic Goal 5:** Build and maintain a healthy, safe, and productive work environment.
- **Strategic Goal 6:** Develop adequate staffing and infrastructure to meet community needs.

### *Performance Measures*

Performance measures for the facilities function are under development as part of the district's strategic plan revision. These performance measures will be integrated into the district's budget in 2025.

### *Accomplishments*

Major facilities accomplishments include:

- **Safety and Health:** Mitigated mold conditions at Stations 93 and 94, reducing the health and safety risk to members working at these facilities.

Installed diesel exhaust extraction systems at Stations 91, 93, and 94, significantly reducing the risk of exposure to diesel exhaust in the apparatus room and all other areas of these facilities.

These accomplishments addressed Strategic Goals 5 and 6 as well as CFAI core competencies and performance indicators in Category 6-Physical Resources and 11-Health and Safety (CPSE, 2020).

- **Backup Power:** Repaired the generator at Station 93, restoring backup power to this facility<sup>5</sup>. This accomplishment addressed Strategic Goal 6 as well as CFAI core competencies and performance indicators in Category 6-Physical Resources (CPSE, 2020).
- **Facilities Maintenance:** Developed and implemented a plan to address a wide range of deferred facilities maintenance issues and a plan for ongoing maintenance of building systems. This accomplishment addressed Strategic Goals 3, 4, and 6 as well as CFAI core competencies and performance indicators in Category 6-Physical Resources (CPSE, 2020).
- **Facilities Use:** Negotiated and implemented a co-location agreement with Silver Star Search and Rescue for use of Station 92. This agreement provides facilities for Silver Star and provides funding for ongoing maintenance and utility costs for this facility. This accomplishment addressed Strategic Goals 1 and 3 as well as CFAI core competencies and performance indicators in Category 10-External Systems Relationships (CPSE, 2020).

### *Projects*

Major projects in 2024 include the following:

- **Preliminary Facility Study:** Develop data on existing facility space programming, condition, and maintenance and repair history and perform an assessment of existing facility locations based on geographic information system travel time data. This project will address Strategic Goals 1, 4, 5, and 6 as well as CFAI core competencies and performance indicators in Category 6-Physical Resources (CPSE, 2020).
- **Facilities Maintenance:** Develop a schedule of capital facilities maintenance projects for inclusion in the 2025 capital projects plan revision. This project will address Strategic Goals 1, 4, 5, and 6 as well as CFAI core competencies and performance indicators in Category 6-Physical Resources (CPSE, 2020).
- **Live Fire Training:** Rehabilitation of the district live fire training facilities and return of these facilities to service allowing annual delivery of live fire training as required by Washington Administrative Code (WAC) 296-305- 05502. This project will address Strategic Goals 1, 4, and 6 as well as CFAI core competencies and performance indicators in Category 6-Physical Resources and Category 8-Training and Competency (CPSE, 2020).

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<sup>5</sup> The expense of generator repair in 2023 is not reflected in the facilities budget as this line item was under the repair and maintenance function prior to the 2024 budget.



**2024 Facilities Function Budget**

Table 20 outlines the 2022 actual, 2023 amended, and 2024 adopted budget for the district’s facilities function. Lines that were moved from other functions and/or consolidated with other lines are shown in blue text and the new allocation is shown in the column labeled Adopted 2024.

Table 20. Facilities Function Budget

210 Facilities Wages and Benefits		Actual 2022	Amended 2023	Adopted 2024
522 50 14 001	Facilities Overtime	\$0	\$0	\$802
220 Facilities Supplies & Services				
522 50 30 000	Grounds Maintenance	\$1,289	\$8,000	\$8,100
522 50 31 000	Station Supplies	\$0	\$0	\$3,800
522 50 32 000	Furniture & Appliances	\$0	\$0	\$5,000
522 50 40 000	Building Repair & Maintenance (R&M)	\$18,851	\$107,647	\$10,000
522 50 40 001	Generators Repair & Maintenance	\$0	\$0	\$6,700
<b>Sub Total</b>		<b>\$20,140</b>	<b>\$115,647</b>	<b>\$33,600</b>
591 Station 91				
522 50 40 091	Station 91 Building R&M	\$0	\$0	\$4,224
522 50 41 091	Station 91 Monitoring	\$445	\$549	\$600
522 50 42 091	Station 91 Telephone & Internet	\$4,281	\$4,426	\$4,600
522 50 43 091	Station 91 Electrical Service	\$5,767	\$7,350	\$7,300
522 50 44 091	Station 91 Professional Services	\$0	\$0	\$1,460
522 50 45 091	Station 91 Garbage	\$1,658	\$1,912	\$2,000
522 50 46 091	Station 91 Gas	\$4,666	\$10,918	\$12,500
522 50 47 091	Station 91 Water & Sewer	\$764	\$893	\$900
522 50 48 091	Station 91 Pest Control	\$0	\$0	\$700
<b>Sub Total</b>		<b>\$17,581</b>	<b>\$26,048</b>	<b>\$33,584</b>
592 Station 92				
522 50 40 092	Station 92 Building R&M	\$0	\$0	\$300
522 50 43 092	Station 92 Electrical Service	\$864	\$1,243	\$1,300
522 50 44 092	Station 92 Professional Services	\$0	\$0	\$160
522 50 48 092	Station 92 Pest Control	\$0	\$0	\$0
<b>Sub Total</b>		<b>\$864</b>	<b>\$1,243</b>	<b>\$1,760</b>

*Continued on the next page.*

Table 20. Facilities Function Budget (continued)

593 Station 93		Actual 2022	Amended 2023	Adopted 2024
522 50 40 093	Station 93 Building R&M	\$0	\$0	\$2,388
522 50 41 093	Station 93 Monitoring	\$428	\$523	\$600
522 50 42 093	Station 93 Telephone & Internet	\$3,505	\$3,665	\$3,600
522 50 43 093	Station 93 Electrical Service	\$3,930	\$5,810	\$5,900
522 50 44 093	Station 93 Professional Services	\$0	\$0	\$160
522 50 45 093	Station 93 Garbage	\$34	\$158	\$500
522 50 48 093	Station 93 Pest Control	\$0	\$0	\$700
<b>Sub Total</b>		<b>\$7,897</b>	<b>\$10,156</b>	<b>\$13,148</b>
594 Station 94				
522 50 40 094	Station 94 Building R&M	\$0	\$0	\$3,608
522 50 41 094	Station 94 Monitoring	\$655	\$810	\$750
522 50 42 094	Station 94 Telephone & Internet	\$3,899	\$4,298	\$4,200
522 50 43 094	Station 94 Electrical Service	\$4,920	\$8,930	\$9,000
522 50 44 094	Station 94 Professional Services	\$0	\$0	\$160
522 50 45 094	Station 94 Garbage	\$768	\$883	\$800
522 50 48 094	Station 94 Pest Control	\$0	\$0	\$700
<b>Sub Total</b>		<b>\$10,243</b>	<b>\$14,921</b>	<b>\$18,518</b>

**Total Facilities Budget** **\$56,725**    **\$168,015**    **\$103,512**

**Major Expenditures/Changes**

The district’s 2024 facilities budget was reduced 38.39% from 2023. This should not be interpreted as to mean that there are no significant facilities issues. Funds were budgeted for major facilities projects in 2023 and these funds were re-programmed to address multiple facilities issues including mold mitigation, gutter replacement, and backup power generator repair.

Other major facilities projects have been deferred until completion of a facilities and station location assessment as part of developing the district’s community risk assessment and standard of coverage in 2024.

## **Apparatus & Equipment Repair & Maintenance**

The apparatus and equipment repair and maintenance function inspects, maintains, and repairs the district's vehicles and equipment to ensure operational reliability and minimize the ongoing expense.

This function includes the following:

- Fleet Maintenance program management
- Apparatus and equipment inspection and testing
- Preventative maintenance
- Repair
- Specifications for apparatus, support vehicle, and equipment purchase

### ***Personnel Summary***

While separate from a functional and budgetary perspective, the training function is staffed entirely by personnel within the operations function or contracted out to external vendors. This function is managed by a captain with program and project assignments distributed to full-time, part-time, and volunteer members.

The following strategic goals are of significance to the district's apparatus and equipment repair and maintenance function.

- ***Strategic Goal 3:*** Be fiscally responsible and operate with transparency.
- ***Strategic Goal 4:*** Identify and apply best practice to achieve continuous improvement of effectiveness, efficiency, and value.
- ***Strategic Goal 5:*** Build and maintain a healthy, safe, and productive work environment.
- ***Strategic Goal 6:*** Develop adequate staffing and infrastructure to meet community needs.

### ***Performance Measures***

Performance measures for the apparatus and equipment repair and maintenance function are under development as part of the district's strategic plan revision. These performance measures will be integrated into the district's budget in 2025.

### Accomplishments

Major apparatus and equipment repair and maintenance accomplishments include:

- **Apparatus and Equipment Inspection and Testing:** The district increased its efforts in comprehensive inspection and testing of apparatus and equipment and completed the following:
  - All fire hose and nozzles tested in compliance with *National Fire Protection Association (NFPA) 1962: Standard for the Care, Use, Inspection, Service Testing, and Replacement of Fire Hose, Couplings, Nozzles, and Fire Hose Appliances* (2018).
  - All apparatus (engines, water tenders, squads, and support apparatus) inspected consistent with the requirements of *NFPA 1911: Standard for the Inspection, Maintenance, Testing, and Retirement of In-Service Emergency Vehicles* (NFPA, 2017).
  - All fire apparatus pumps tested consistent with the requirements of *NFPA 1911: Standard for the Inspection, Maintenance, Testing, and Retirement of In-Service Emergency Vehicles* (NFPA, 2017).
- **Apparatus and Equipment Assessment:** Completed assessment of district apparatus and equipment, reduced the fleet through sale of unneeded or unserviceable apparatus, and developed a plan for standardization of equipment on the district's engines, water tenders, and squads.
- **Apparatus and Equipment Surplus:** Equipment that was not serviceable and could not be repaired, had reached its end of useful life, or no longer met the needs of the district, was declared surplus by the board and appropriately disposed of.
- **Apparatus Specifications Development:** Developed specifications for replacement of Engine 94 (Apparatus 1014) consistent with the requirements of National Fire Protection Association (NFPA) *1901 Standard for Automotive Fire Apparatus* (2016) and the tactical requirements of the district.

All accomplishments within the apparatus and equipment repair and maintenance function addressed Strategic Goal 6 as well as CFAI core competencies and performance indicators in Category 6-Physical Resources (CPSE, 2020).

### Projects

Major projects in 2024 include the following:

- **Apparatus Procurement:** Procurement of a replacement apparatus for Engine 94 (Apparatus 1014). Due to the extended build time for fire apparatus, this project is unlikely to be delivered until 2025,

- **Apparatus Specifications Development:** Develop specifications for replacement of Water Tender 93 Apparatus 1001) consistent with the requirements of National Fire Protection Association (NFPA) 1901 Standard for Automotive Fire Apparatus (2016) and the tactical requirements of the district.
- **Preventative Maintenance Schedule:** Develop and document a preventative maintenance schedule for apparatus and equipment to improve reliability and reduce life-cycle cost.

All accomplishments within the apparatus and equipment repair and maintenance function will address Strategic Goal 6 as well as CFAI core competencies and performance indicators in Category 6-Physical Resources (CPSE, 2020).

**Apparatus & Equipment Repair & Maintenance Function Budget**

Table 21 outlines the 2022 actual, 2023 amended, and 2024 adopted budget for the district’s apparatus and equipment maintenance and repair function. Lines that were moved from other functions and/or consolidated with other lines are shown in blue text and the new allocation is shown in the column labeled Adopted 2024. Apparatus that was declared surplus and sold at auction is identified in the proposed 2024 budget column.

Table 21. Apparatus & Equipment Repair & Maintenance Budget

210 Repair and Maintenance Overtime		Actual 2022	Amended 2023	Adopted 2024
522 60 14 001	Repair & Maintenance Overtime	\$0	\$0	\$802
220 Equipment Repair and Maintenance				
522 60 40 000	Fire Extinguishers	\$2,479	\$1,800	\$2,500
522 60 40 001	Fitness Equipment	\$0	\$2,500	\$1,500
522 60 40 002	Hose and Nozzle	\$3,527	\$10,500	\$6,900
522 60 40 003	EMS Equipment	\$82	\$200	\$200
522 60 40 004	Ladders	\$0	\$1,000	\$1,178
522 60 40 005	Hand Tools	\$0	\$150	\$200
522 60 40 006	Self-Contained Breathing Apparatus	\$7,981	\$7,500	\$5,811
522 60 40 007	Radio Equipment	\$0	\$4,000	\$4,000
522 60 40 008	Small Engine Equipment	\$92	\$3,000	\$3,000
522 60 40 009	Emergency Generators	\$1,148	\$14,000	To 522 50 40 001
<b>Sub Total</b>		<b>\$15,310</b>	<b>\$44,650</b>	<b>\$25,289</b>

Continued on the next page.

Table 21. Apparatus & Equipment Repair & Maintenance Budget

220 Apparatus Repair and Maintenance		Actual 2022	Amended 2023	Adopted 2024
522 60 43 000	Vehicles (General)	\$443	\$2,700	\$23,400
522 60 43 001	Pump Testing	\$0	\$0	\$3,500
522 60 44 000	E91 (1020)	\$3,760	\$3,600	\$2,000
522 60 44 001	E92 (909)	\$0	\$2,250	\$0
522 60 44 002	E93 (1009)	\$0	\$3,600	Surplus
522 60 44 003	E94 (1014)	\$4,224	\$6,100	\$2,000
522 60 44 004	E95 (916)	\$4,289	\$3,600	\$2,000
522 60 45 000	WT91 (919)	\$2,306	\$2,250	\$1,000
522 60 45 001	WT93 (1001)	\$1,833	\$2,250	\$1,000
522 60 45 002	WT94 (914)	\$3,892	\$2,250	\$1,000
522 60 45 003	WT95 (1010)	\$661	\$2,250	\$1,000
522 60 46 000	SQ91 (1021)	\$3,580	\$2,250	\$1,000
522 60 46 001	SQ 93 (1013)	\$3,861	\$3,600	Surplus
522 60 46 002	SQ94 (1022)	\$2,593	\$3,600	\$1,000
522 60 47 000	C91 (1018)	\$2,264	\$4,665	\$1,000
522 60 47 001	C92 (1012)	\$0	\$675	\$800
522 60 47 002	U94 (915)	\$0	\$1,075	\$800
522 60 47 003	RH93 (1019)	\$1,058	\$675	\$1,000
<b>Sub Total</b>		<b>\$34,762</b>	<b>\$47,390</b>	<b>\$42,500</b>
<b>220 Disaster Services</b>				
525 60 30 000	Disaster Preparedness	\$0	\$150	To 522 20 31 000
<b>Sub Total</b>		<b>\$0</b>	<b>\$150</b>	<b>\$0</b>

**Total Repair & Maintenance Budget** **\$50,072**      **\$92,190**      **\$68,591**

**Major Expenditures/Changes**

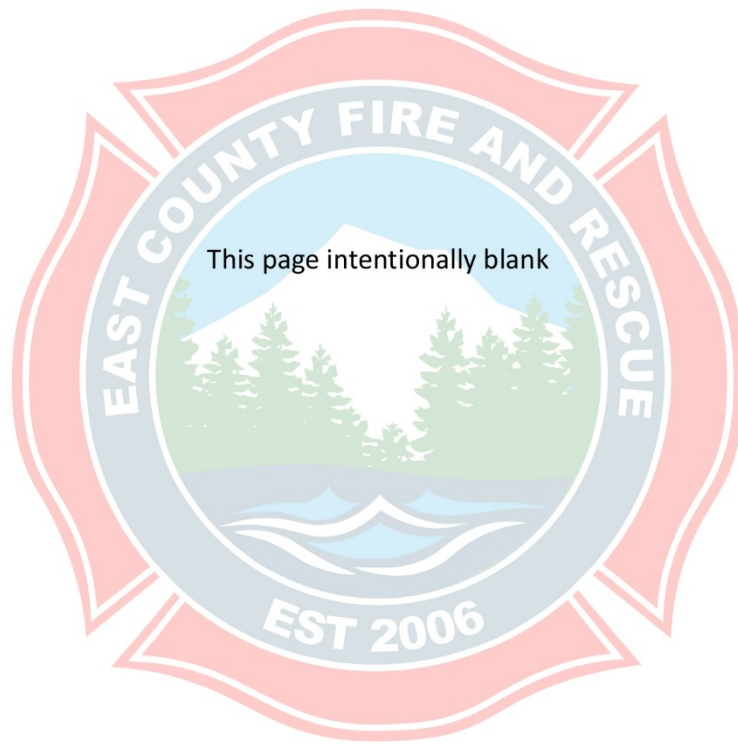
The apparatus and equipment maintenance and repair budget decreased by 25.60%. As with facilities, this does not mean that the district has fewer challenges in maintaining its apparatus and equipment. However, two major factors influenced this reduction. 1) purchase of new self-contained breathing apparatus with most repairs covered by warranty. 2) reduction in the size of the district’s fleet by declaring apparatus that was no longer serviceable surplus. Engine 93 and Squad 93 were declared surplus in 2023 and it is likely that Engine 92 will be declared surplus in late 2023 or early 2024 on the basis that it is in excess of the district’s needs.

### General Fund Contingency

Prior to 2024, East County Fire and Rescue (ECFR) did not have an identified minimum general fund beginning balance nor did it have an identified general fund contingency. In May 2023, the board of fire commissioners passed Resolution 319-05162023 (ECFR Board of Fire Commissioners, 2023a), establishing a minimum set aside for the general fund beginning balance and contingency. This resolution established a contingency set aside within the general fund in the amount of 5% of budgeted general fund expenses.

Contingency is a budgeted line item within the general fund. The purpose of contingency is to provide a reserve for unanticipated, but critical expenses or for expenses that were anticipated but not known in detail during budget preparation. The board of fire commissioners has established a policy that contingency be funded in the amount of 5% of anticipated operating expenses. For the purposes of budgetary reporting within the context of the Budgeting, Accounting, and Reporting System (BARS), contingency is reported as part of the general fund.

Transfer of funds from contingency to other lines within the general fund requires an affirmative vote of the board of fire commissioners.





## Capital Projects Fund

### Historical Perspective

Prior to 2024, the East County Fire and Rescue maintained three separate funds to accumulate assets for future capital purchases and for current capital expenditures: the equipment fund, apparatus replacement fund, and facilities fund. Funds were transferred to these three reserve funds from the general fund when the ending fund balance permitted. In 2023, the district consolidated these three reserve funds into the Capital Project Fund (ECFR Board of Fire Commissioners, 2023a). The consolidation of the equipment, apparatus replacement, and facilities reserve funds into a single capital projects fund would simplify financial reporting and use of fiscal performance measures to increase transparency.

The board of fire commissioners maintained a philosophy that the district should pay as it goes for apparatus and equipment capital projects, accumulating assets and completing the capital projects when funds were available. However, the district did not previously have a capital projects plan identifying the timing and expense of future apparatus, equipment, and facilities capital projects. After consolidation of the three reserve funds into a single capital projects fund and development of a replacement schedule for apparatus and equipment, staff identified that while the district had been successful increasing reserve funds, the district was over 2.6 million dollars behind full funding of the capital projects fund for apparatus and equipment replacement (excluding capital facilities projects). This necessitates an increase in transfer from the general fund to the reserve fund.

Budgeting transfer of funds from the general fund to the capital projects fund will enhance the district's ability to develop adequate funding for mid- to long-term capital projects and improve capital projects fund cash flow.

Historically, the district used the capital reserve funds and general fund like savings accounts and a checking account respectively, transferring to the reserve funds to accumulate assets and back to the general fund for expenditure. This practice resulted in significant fluctuations in general fund expenses and made it more complex to provide transparency related to ongoing operational expenses and capital projects expenses. Moving forward the district will expend funds for capital projects directly from the capital projects fund, stabilizing general fund expenditures and increasing transparency of the district's capital projects program.

### Capital Projects Plan

Capital assets are items having a cost greater than \$5,000 and a service life of greater than one year (e.g., major equipment, fire apparatus, and fire stations). In addition, items with a unit price less than \$5,000, but purchased in large enough quantity to reach the \$5,000 threshold may be combined into a single capital project.

There are many benefits that result from an effective capital planning process. The process of prioritizing capital investments can make sure key assets are repaired or replaced before their end of

service life or critical failure. In addition, a sound capital projects plan allows us to engage our community in understanding the costs and benefits of maintaining capital infrastructure.

The following approach was taken in prioritizing capital projects included in the district’s preliminary capital project plan.

- Take a proactive approach to improving operational capability and maintenance of adequate infrastructure to support district operations.
- Begin the process of replacing apparatus and support vehicles that have reached their end of life.
- Reduce the District’s total vehicle inventory and increase effectiveness and efficiency.
- Avoid unscheduled capital projects resulting from malfunction and equipment failure.

***Integrated Comprehensive Plan***

The capital project plan is a component of the East County Fire and Rescue’s (ECFR’s) integrated comprehensive plan (ICP). This component of the ICP establishes a long-term, prioritized schedule of capital investments to ensure that the district has sufficient resources to fulfill its mission and critical assets are refurbished or replaced before they reach their end of useful life. This plan identifies capital projects scheduled over the next ten years.

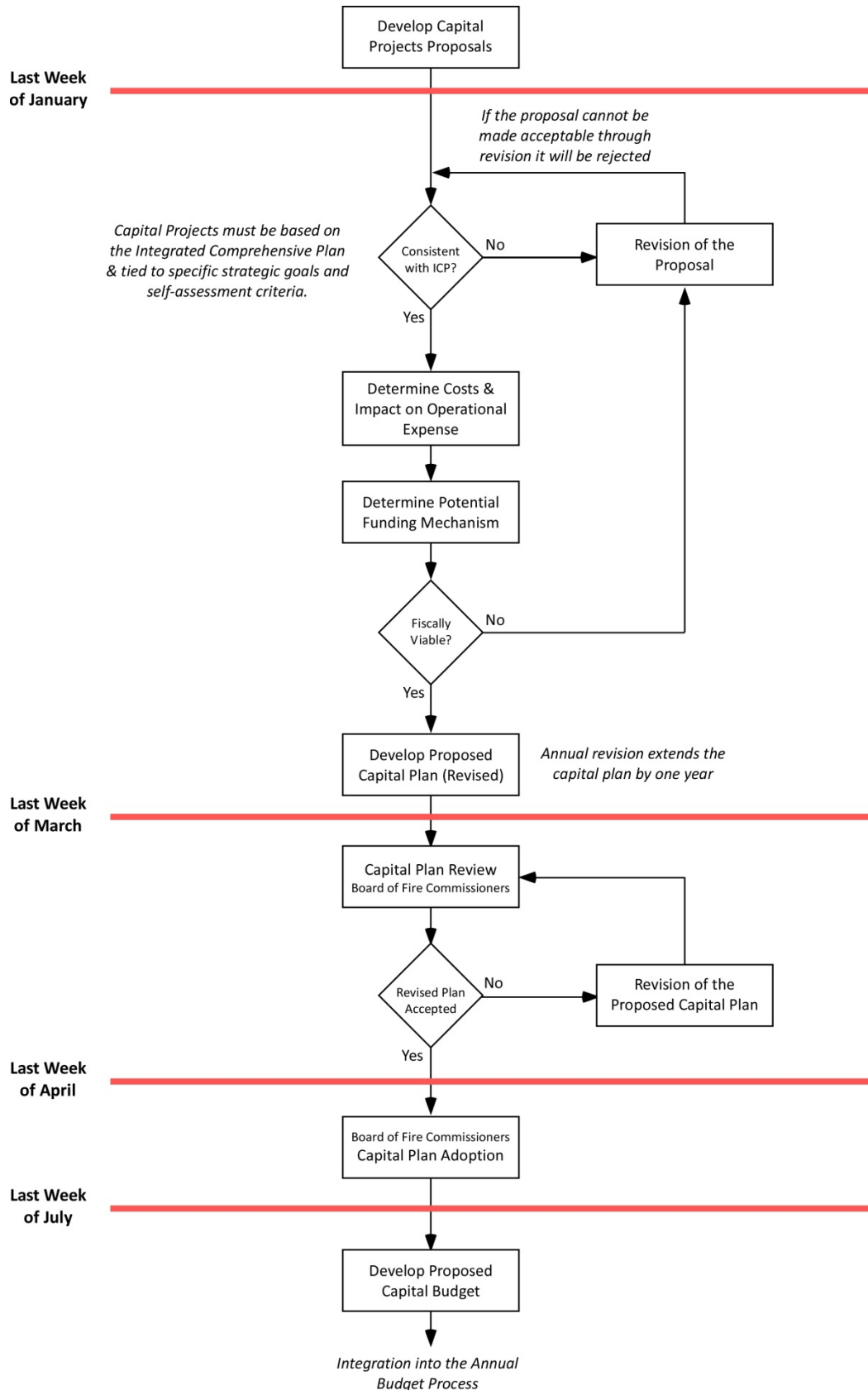
As illustrated in Table 22, the annual capital plan review and revision process is scheduled for completion between January and May of each year.

Table 22. Capital Planning Calendar

Month	Activity
January	Submittal of new capital projects (annual/as needed).
February	Review & assess new or revised capital projects based on strategic goals, initiatives, fire and emergency services self-assessment, & fiscal viability. Develop revised capital plan.
March	
April	Board of fire commissioners review of revised capital plan. Revision of the capital plan based on board direction.
May	Adoption of the capital plan by resolution.

The process for addition of capital projects as well as review and revision of the existing capital projects plan is illustrated in Figure 23.

Figure 23. Capital Planning Process



### Overview of the Capital Projects Fund

The capital projects fund is used to accumulate funds for equipment, apparatus, technological infrastructure, and facilities capital projects and to fund the expenses related to these projects. Separate line items within the capital projects fund are used to account for these four types of capital projects.

The district maintains a conservative philosophy for capital projects funding, operating on a pay as you go basis to as great an extent as possible. Using this approach, apparatus and equipment are amortized on a straight-line basis and funds are accumulated in the capital projects fund in anticipation of future purchases and cash is paid at the time of purchase.

In 2023 the district implemented a policy that debt may be considered for major capital projects such as fire station construction and purchase of apparatus. If the board of fire commissioners determines that a particular capital project will be funded with debt, the district will establish a bond fund to ensure accountability and transparency for bond revenue and related capital projects.

Beginning in 2024, the district budgeted transfer of funds from the general fund to the capital projects fund based on the fund balance and cash flow requirements. However, as identified in the district’s long term financial plan, absent an increase in revenue, the district will only be able to fund short term capital projects requirements.

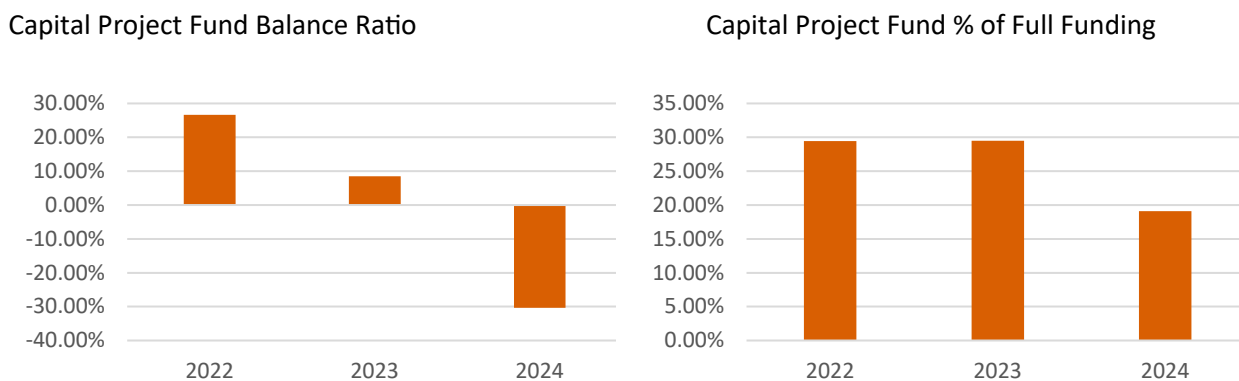
### Capital Projects Fund Performance Measures

Two of the district’s fiscal performance measures relate directly to the capital projects fund:

- Percentage change in the capital projects fund beginning balance on an annual basis.
- Percentage of full funding of the capital projects fund based on straight line amortization of the future expense of capital projects (inclusive of inflation).

Figure 24 illustrates historical and projected values for these two measures.

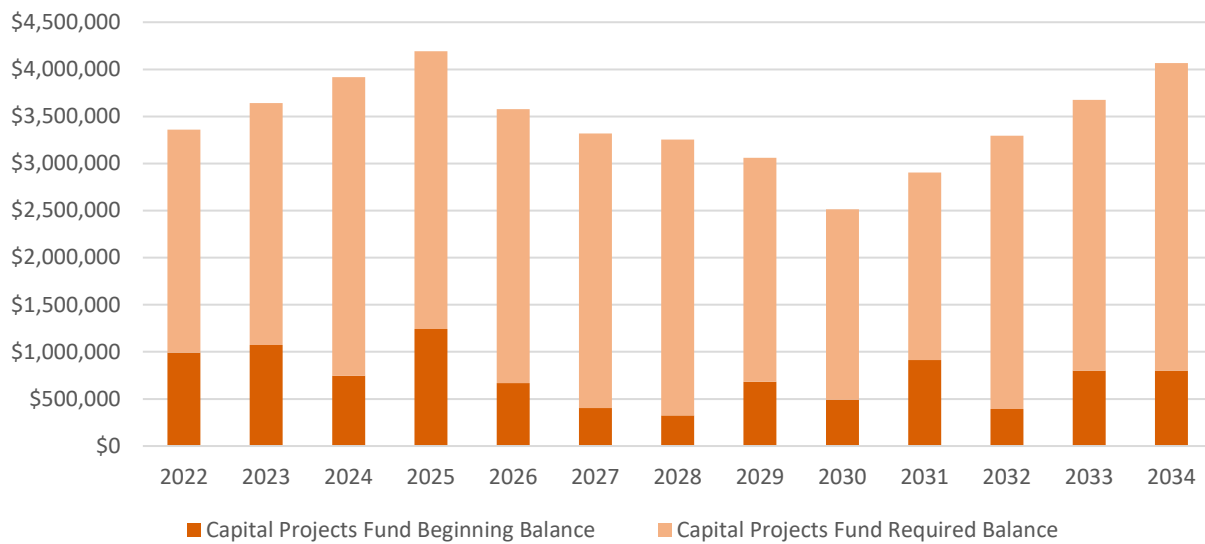
Figure 24. Capital Projects Fund Performance Measures 2022-2024



**Considerations**

The district has multiple apparatus that are past or approaching their end of useful life and ongoing capital equipment replacement requirements. In addition, the district maintains four facilities, each of which likely will require capital maintenance and/or renovation within the foreseeable future. While the district has been able to increase the amount of funding available for capital projects, the current beginning balance falls far short of that needed to address identified capital projects requirements (excluding yet to be identified facilities projects). Figure 25 illustrates the gap between the current and projected capital projects fund balance versus required balance (based on pay as you go funding).

Figure 25. Current and Projected Capital Projects Fund Beginning Balance



As illustrated in Figure 25, the capital projects fund beginning balance fluctuates over the next ten years based on the programmed schedule of capital projects. If the district is successful in passing a levy lid lift in 2024, and transfers the necessary funds from the general fund to the capital projects fund, cash flow will allow the district to complete the programmed projects in the near to mid-term, but additional funding must be transferred to the capital projects fund over a longer timeframe or the district will need to consider other funding methods to provide the means to catch up to the required pay as you go level of funding.

**2024-2034 Capital Projects Plan**

The 2024-2034 capital projects plan is based on successful passage of a lid lift in 2024 that will support in part the district’s capital apparatus, equipment, and facilities maintenance projects. Passage of a lid lift will also allow the district to increase the percentage of full funding for projects programmed on a pay as you go basis. Table 23 identifies projects included in the district’s current 10-year capital projects plan. Implementation is dependent on sufficient funding as outlined in summary of the district’s long-term financial plan in [Appendix C](#).

The capital projects schedule includes projects programmed within a 10-year window and also projects that have been identified but which have not yet been programmed (e.g., facilities projects).

Table 23. 2024-2034 Capital Projects Schedule

Apparatus	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Engine 94		\$832,320									
Engine 95 (renumber to 93)								\$937,328			
Engine 92											
Engine 91											
Water Tender 93			\$530,604								
Water Tender 95											
Water Tender 94						\$563,081					
Water Tender 91											\$621,687
Chief 91		\$85,330									
Unit 94			\$53,835								
Chief 92				\$85,330							
Rehab 93											
Squad 91											
Squad 94											
Utility Trailer											
<b>Equipment</b>											
Extrication Equipment Replacement											
SCBA/Cylinder Replacement											
Fitness Equipment											
Fit Test Machine											
Thermal Imager (TI)									\$10,261		
Decision Making Thermal Imager (TI)											
Breathing Air Compressor											
Breathing Air Fill Station											

Continued on the next page.

Table 23. 2024-2034 Capital Projects Schedule (continued)

<b>Technology Infrastructure</b>											
Portable Radio Replacement				\$188,944							
Mobile Radio Replacement				\$146,279							
Computer Server Replacement											
Other Technology Infrastructure											
<b>Facilities</b>											
Live Fire Training Prop											
Station 94 Generator											
Station 93 Generator											
Station 91 Generator											
Station 91 Capital R&M											
Station 92 Capital R&M											
Station 93 Capital R&M											
Station 94 Capital R&M											
<b>Total Expenditures</b>	\$0	\$917,650	\$584,439	\$420,553	\$0	\$563,081	\$0	\$937,328	\$10,261	\$0	\$621,687



### Capital Projects Budget

Table 24 illustrates the 2024 capital projects budget. Apparatus 1014 (Engine 94) is budgeted for replacement in 2025 (due to build time, it will need to be ordered in the 4<sup>th</sup> quarter of 2023 or 1<sup>st</sup> quarter of 2024 and as such is listed in the 2024 capital budget. Progress payments may be used to reduce expense and may be included in an amended budget once the build schedule is determined.

Table 24. Capital Projects Budget

594 Capital Projects		Actual 2022	Amended 2023	Adopted 2024
594 22 50 001	Apparatus	\$0	\$0	\$0
594 22 50 002	Equipment	\$0	\$0	\$0
594 22 50 003	Technology Infrastructure	\$0	\$0	\$0
594 22 63 050	Facilities	\$0	\$0	\$0

**Total Capital Projects Fund Budget** **\$0**      **\$0**      **\$000,000**

### Capital Projects & Justification

The following section of the budget document provides the description, purpose, and justification for each capital project in the current year. In addition, each project is tied to the specific strategic goals supported by each investment in capital infrastructure.

#### *Replacement of Apparatus 1014 (Engine 94).*

**Description:** This project involves the purchase of a type 1 engine and related equipment to replace Apparatus 1014. The replacement apparatus would be like that shown in Figure 26.

Figure 26. Replacement Type One Engine



Apparatus 1014 is a 2005 Central States type one fire engine on a HME custom chassis. This apparatus is equipped with a 1500 gpm pump and 1000-gallon water tank. This apparatus also carries 1100’ of 5” supply hose, 1000’ of 2 ½” hose, and 1000’ of 1 ¾” hose. Apparatus 1014 is also licensed as a non-transport (emergency medical) aid vehicle by the Washington Department of Health and carries rope rescue, vehicle extrication, and water rescue equipment in addition to the standard complement of equipment required for a type one engine.

The engine purchased to replace Apparatus 1014 would have a pump, water tank and hosebed capacity no less than the district’s current type one engines. This engine would be configured similarly to Apparatus 1020 (Engine 91) for consistency of the district’s fleet but would be engineered to provide improved performance and tactical capability. Specifications for the replacement apparatus will be developed by a working group consisting of Assistant Chief Jacobs, Captain Prasch and firefighters representing the district’s full- and part-time staff.

**Priority:** High

**Purpose & Justification:** Apparatus 1014 was purchased in 2005 and will have reached the end of its useful life in 2025. This apparatus is in poor condition and consistently experiences higher repair and maintenance expenses than the district’s other engines. Apparatus 1014 accounted for 47.61% of the total fire engine maintenance expense over the last five years.

A joint purchase agreement will be used for procurement of this apparatus. This approach will provide the best value for the district and minimize procurement expenses as well as the cost of the apparatus.

**Strategic Goal and CFAI Accreditation Criteria:** This capital project addresses Strategic Goals 1 and 4 and CFAI critical criteria and performance indicators in Category 6-Physical Resources (CPSE, 2020).

Table 25. Funding for Replacement of Apparatus 1014

Funding Source	Amount
Debt	
Capital Projects Fund	\$832,320
Grant Funding (Specify)	
Other	
Total	\$832,320

**Estimated Change in Operational Expense:** This capital project will reduce operational expenses for apparatus maintenance in the near term due to a reduction in the age of the district’s fleet of engines. Based on the historical data presented in the justification of this project, it is anticipated that the maintenance expense for this apparatus will be reduced by 75% in comparison to Apparatus 1014. In addition, establishing consistent make and model of apparatus will reduce parts inventory requirements and simplify routine preventative maintenance.

## Leave Accrual Fund

### Overview of the Leave Accrual Fund

This fund is used to account for assets held by the district for payment to full-time employees for accrued vacation on separation from the district.

### Leave Accrual Fund Revenue

The leave accrual fund is funded through transfers from the general fund.

### Leave Accrual Fund Liability

Projected accrued leave liability is based on likely leave balances on separation and the date at which separation occurs. The district's projections are based on the following assumptions:

- The fire chief will have 60% of their maximum vacation accrual at retirement (maximum carryover plus annual accrual, less anticipated use) at retirement.
- International Association of Firefighters (IAFF) and Office Professional Employees International Union (OPEIU) members will have 60% of their maximum annual leave accrual (maximum carryover, plus accrual, less anticipated use) at retirement.
- Members who are in the law enforcement officers and firefighters (LEOFF) retirement system will retire at age 52 or 20 years of service whichever comes last.
- Individuals who have not identified a retirement date and are in the public employee retirement system (PERS) are anticipated to retire at age 67.
- Liability is calculated at current salary and wage rates and is adjusted anytime that the district's salary and wage schedule, leave accrual, or long-term sick leave/sick leave buyback changes.

The beginning balance in the compensated absences fund in 2024 is projected to be \$41,840, covering 60.72% of projected compensated absence liability. However, analysis of the projected cash flow from this fund indicates that future balances in this fund will allow the district to meet its compensated absence liabilities over the next ten years. As workforce leave accruals and compensation changes, so to does the district's compensate absence liability. This liability will be addressed incrementally between the current year and anticipated employee retirement dates. Kavanagh (2018), identifies, incrementally addressing unfunded liabilities as a sound and achievable approach to progressing towards fiscal sustainably. As the district's workforce is relatively far from retirement (with the exception of the executive staff), this approach will allow the district to address this issue and limit impact on service delivery levels.

### Compensated Absences Budget

In order to meet the total potential compensated absences liability at potential time of retirement (for each incumbent and their subsequent replacements at current pay rates), \$10,000 will need to be transferred from the general fund to the leave accrual fund in 2024.

There are no line items within the leave accrual fund as funds for payout for accrued leave are transferred to the general fund (wages line item) for compensation through the district's normal payroll process.

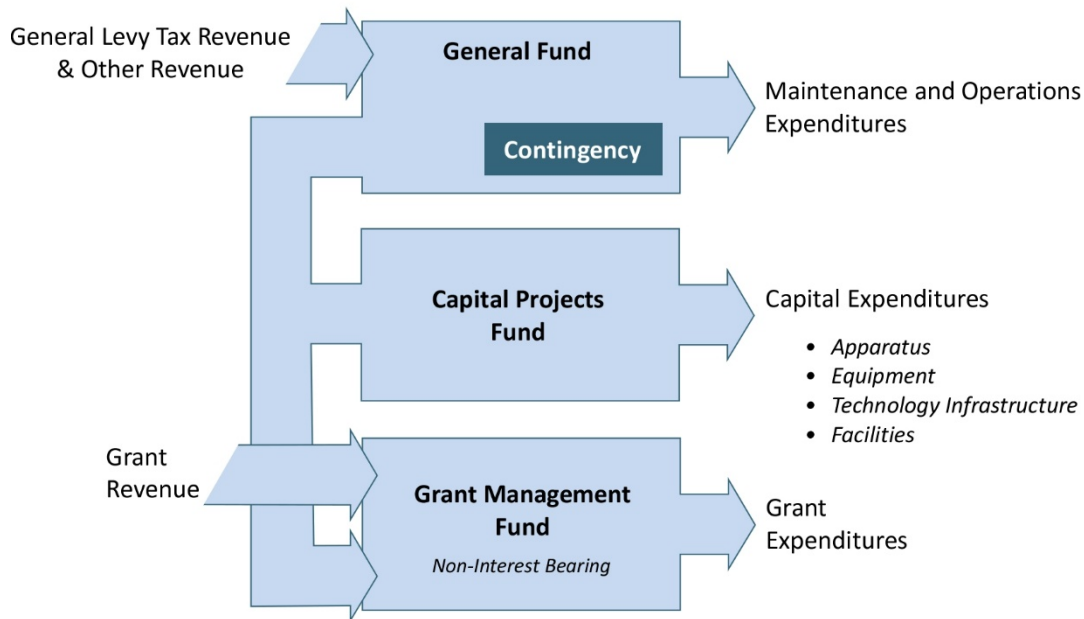
In 2023, \$4,486 was transferred from the leave accrual fund to the general fund for leave payout to multiple full-time personnel who left district employment. The district anticipates transfer of approximately \$16,395 from the leave accrual fund to the general fund for leave payout of one employee in 2024.

## Grants Management Fund

### Overview of the Grants Management Fund

A fund established with a contribution of assets from the state or federal government that are to be used for a specified purpose, activity, or facility. Assets in this fund are maintained in a non-interest-bearing account in compliance with federal grant requirements. Grant funds are deposited in the grants management fund and the district transfers matching funds from the general or capital projects funds as illustrated in Figure 27.

Figure 27. Grants Management Fund Relationship



### Grants Management Revenue & Expenditures

In 2023, East County Fire and Rescue (ECFR) received a \$242,225.71 grant with a 5% match requirement (\$12,111.28) for installation of source capture diesel exhaust extraction systems at Stations 91, 93, and 94 along with funding to train all full-time members as Blue Card Incident Commanders, one member as a Blue Card instructor (Chief Hartin is currently our only instructor) and develop the command training center infrastructure to conduct the incident commander certification lab and provide ongoing continuing education.

The district anticipates expenditure of most of the grant funds for installation of the diesel exhaust extraction systems and the initial phase of incident commander training in 2023. The remaining revenue and expenditures related to this grant will carry forward in the 2024 grants management fund budget.

The district anticipates application for multiple grants in 2024 including Department of Homeland Security (DHS) Fire Prevention & Safety (FP&S) Grant, Assistance to Firefighters Grant (AFG) and Department of Natural Resources Community Wildfire Defense Program Grant (CWDG). Revenue from

these grants is not budgeted as the notice of funding opportunities has not yet been released and it is unknown if the district’s grant applications will be successful.

**2024 Grants Management Budget**

The 2024 grants management budget reflects revenues and expenditures remaining in the Assistance to Firefighters Grant at the end of 2023.

Table 26. 2024 Grants Management Budget

210 Grant Wages & Benefits EMW-22-FG-01031		Actual 2022	Amended 2023	Adopted 2024
522 30 30 000	Overtime (Personnel)	\$0	\$3,000	\$8,400
220 Grant Supplies & Services EMW-22-FG-01031				
522 45 41 050	Fire Training TLM (Travel)	\$0	\$1,790	
522 45 41 051	Fire Training Registration (Contractual)	\$0	\$7,272	\$0
522 10 33 050	Computer Software (Other)	\$0	\$2,482	\$3,470
594 22 63 050	Facilities (Equipment)	\$0	\$0	\$227,923
<b>Sub Total EMW-22-FG-01031</b>		<b>\$0</b>	<b>\$11,544</b>	<b>\$231,393</b>

**Total Grant Budget EMW-22-FG-01031** **\$0**    **\$14,544**    **\$239,793**

**Grant Funded Capital Project & Justification**

The following section of the budget document provides the description, purpose, and justification for grant funded capital projects.

***Diesel Exhaust Extraction Systems for Stations 91, 93, & 94***

**Description:** These projects involve the purchase and installation of a source capture diesel exhaust extraction system at Stations 91, 93, and 94. These systems would capture diesel exhaust at each vehicle in the apparatus room, as well as hose, ductwork, and blowers to remove diesel exhaust and particulates from the interior of the station. This system would minimize exhaust exposure in the apparatus room and would prevent contamination of living quarters. Hose and attachments connected to fire apparatus would automatically disconnect as apparatus leaves the station, minimizing impact on turnout time. Ease of reconnection as apparatus reenters the station minimizes potential for release of toxic products within the apparatus room on return.

Figure 28. Source Capture Diesel Exhaust Extraction System



**Priority:** High

**Purpose & Justification:** The exhaust from diesel engines contains a mixture of gases and very small particles that can create a health hazard when not properly controlled. Diesel particulate matter is a component of diesel exhaust that includes soot particles made up primarily of carbon, ash, metallic abrasion particles, sulfates, and silicates. Diesel soot particles have a solid core consisting of elemental carbon, with other substances attached to the surface, including organic carbon compounds known as aromatic hydrocarbons. Short term exposure to high concentrations of DE/DPM can cause headache, dizziness, and irritation of the eye, nose, and throat. Prolonged DE/DPM exposure can increase the risk of cardiovascular, cardiopulmonary, and respiratory disease and lung cancer. In June 2012, the International Agency for Cancer Research (IARC) classified DE (including DPM) as a known human carcinogen (Group 1) (OSHA, 2017). In addition, recognizing the hazards presented by diesel exhaust and particulates the Washington Department of Labor and Industries (L&I) Safety Standards for Firefighters, WAC 296-305, requires that all new fire stations shall be designed and constructed to conform to ACGIH ventilation recommended criteria for exhaust of internal combustion engines (WAC 296-305-06511). This project addresses in part the mutual concerns of Local 4299 International Association of Firefighters and the district related to reduction of our members' risk of occupationally related cancers.

**Strategic Goal and CFAI Accreditation Criteria:** These accomplishments addressed Strategic Goals 5 and 6 as well as CFAI core competencies and performance indicators in Category 6-Physical Resources and 11-Health and Safety (CPSE, 2020).

Table 27. Funding for Source Capture Diesel Exhaust Extraction System-Stations 91, 93, and 94

Funding Source	Amount
Debt	\$0
Capital Projects Fund	11,400
Grant Funding (Specify)	216,600
Other	\$0
Total	228,000

**Estimated Change in Operational Expense:** These projects will result in an estimated \$1,000 increase in operational expense for each station (total of \$3,000) due to the need to maintain the diesel exhaust extraction system.



## Debt Service Fund

In 2012, the district issued limited tax general obligation (LTGO) bonds resulting in \$1,860,000 in non-voted debt and has been paying debt service (principal and interest) on this debt since issuance of these bonds. The district anticipates early payoff of this debt in December 2023, reducing the total expense of debt service and making the district debt free for the first time since its formation in 2006.

### Overview of the Debt Service Fund

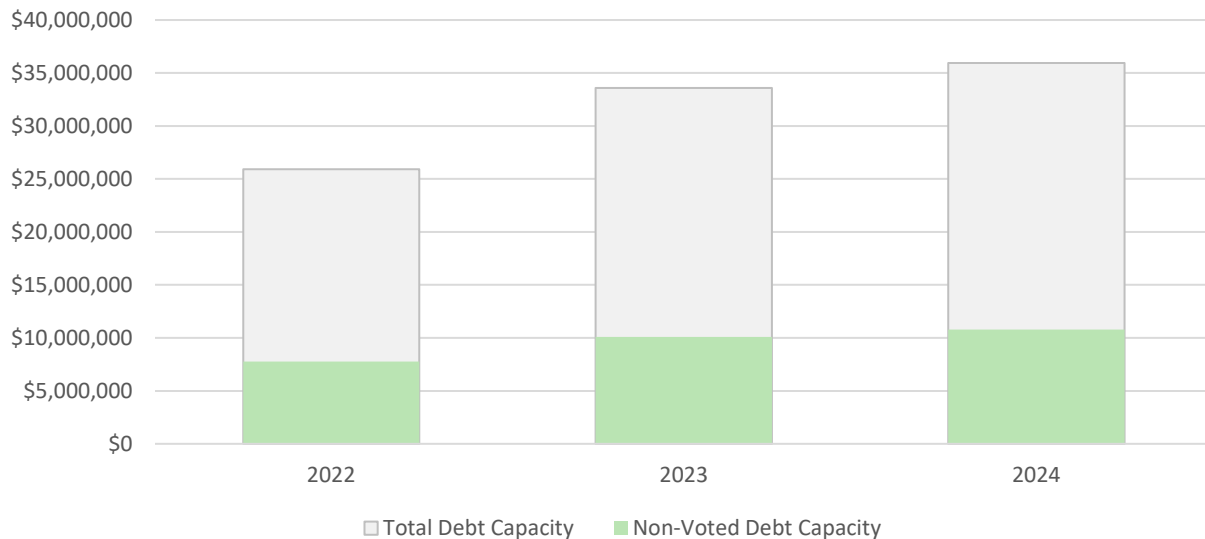
The debt service fund was established to account for payment of long-term debt principal and interest.

#### Debt Limits

In accordance with the provisions of the *Revised Code of Washington (RCW) 52.16.061 General obligation bonds – Issuance – Limitations*, the district is limited to an amount equal to 0.375 percent of assessed valuation for non-voted debt and 1.25 percent of assessed valuation for voted debt. Any non-voted debt issued counts as part of the overall 1.25 percent limit.

There are two types of general obligation bonds: unlimited tax general obligation (UTGO) bonds and limited tax general obligation (LTGO) bonds. UTGO bonds must be approved by the district’s voters and create a property tax levy to pay the debt service on the bond that is separate from the district’s general levy. This property tax levy is not subject to or included in the fire district’s statutory \$1.50/\$1000 assessed value (AV) limitation on the general levy. Unlike a UTGO bond, a LTGO bond does not require voter approval, but may be initiated by the board of fire commissioners. However, an LTGO bond does not have a separate bond levy and debt service on this type of bond must be paid from the district’s general levy. The district’s non-voted and total debt capacity is illustrated in Figure 29.

Figure 29. Debt Capacity



### **Debt Service Fund Revenue**

Redemption of a limited tax general obligation (LTGO) bond is supported by the district's general levy. Funds are transferred from the general fund to the debt service fund as needed to pay debt service on the LTGO bond. In the case of an unlimited tax general obligation (UTGO) bond, debt service is funded by a bond levy, with levy funds deposited in the debt service fund and used for payment of debt service when due. In both cases, the beginning and ending balances of the debt service fund are zero.

### **Debt Service Fund Expenditures**

Debt service fund expenditures are limited to payment of debt service on the district's bonds.

### **Debt Service Fund Budget**

The district does not anticipate issuing any debt in 2024 and as such will have no debt service fund revenue and debt service expenditures.

## EMS Fund

The City of Camas (Camas Washougal Fire Department (CWFD)) has provided East County Fire and Rescue (ECFR) with advanced life support (ALS) ambulance service since 2006 through an interlocal agreement. The district and the city most recently renewed this agreement in 2021 (ECFR & City of Camas, 2021).

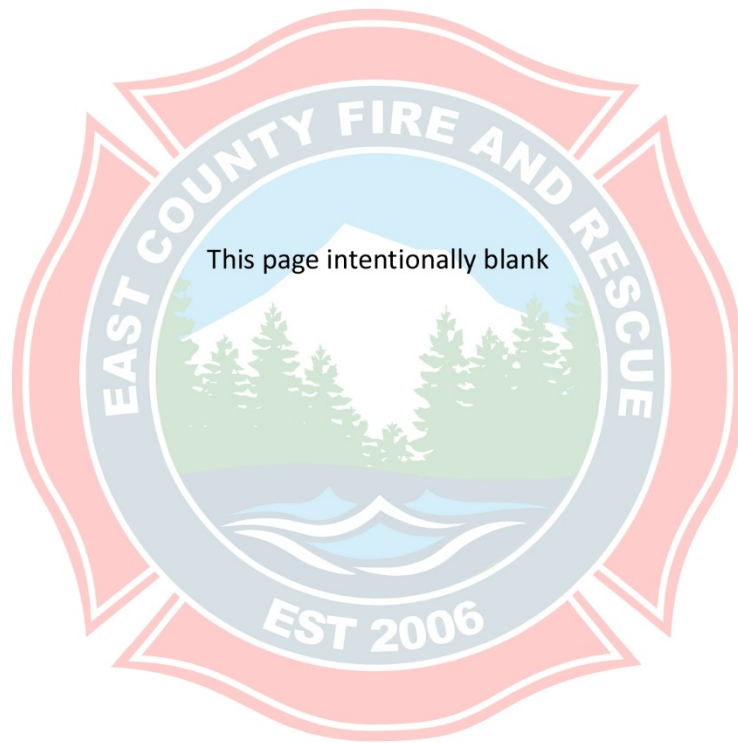
The *Revised Code of Washington (RCW) 84.52.069 Emergency Medical Care and Service Levies* provides for a maximum levy rate for provision of emergency medical care or emergency medical services, including related personnel costs, training for such personnel, and related equipment, supplies, vehicles, and structures needed for the provision of emergency medical care or emergency medical services. EMS levies run for a maximum of six years.

East County Fire and Rescue (ECFR) renewed its emergency medical service (EMS) levy in 2020 at a rate of \$0.35/\$1,000 assessed valuation. As provided in the interlocal agreement, ECFR must levy the maximum amount permitted by RCW 84.55 Limitations on Regular Property Taxes (1% of the previous year’s lawful levy adjusted for new construction). As provided in the interlocal agreement between ECFR and the City of Camas, ECFR pays the city all revenue from the EMS levy. As such the EMS fund serves as a pass through with all revenue transferred to the City of Camas.

Table 28 outlines EMS fund actual, adjusted and adopted revenue and transfers to the City of Camas from 2022 through 2024 respectively.

Table 28. EMS Fund

Emergency Medical Service (EMS) Fund	Actual 2022	Adjusted 2023	Adopted 2024
<b>Beginning EMS Fund Balance</b>	\$0	\$0	\$0
<b>Revenue</b>			
Taxes	\$688,795	\$705,498	\$721,238
Total EMS Fund Revenue	\$688,795	\$705,498	\$721,238
<b>Expenditures</b>			
EMS Fund Expenditures (Passthrough)	\$688,795	\$705,498	\$721,238
<b>Ending EMS Fund Balance</b>	\$0	\$0	\$0



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## **Appendix A - Tax Increase and Budget Adoption**

### **General Levy Certification**

[Insert Levy Certification]

**EMS Levy Certification**

[Insert Levy Certification]

Tax Increase Resolution

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Ordinance / Resolution No. 332-

11142023

RCW 84.55.120

WHEREAS, the Commissioners of East County Fire and Rescue has met and considered its budget for the calendar year 2024; and,

WHEREAS, the districts actual levy amount from the previous year was \$ 2,948,395.00; and,

WHEREAS, the population of this district is more than or less than 10,000; and now, therefore,

BE IT RESOLVED by the governing body of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2024 tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be \$ 29,483.95 which is a percentage increase of 1.0% from the previous year. This increase is exclusive of

additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, and any increase in the value of state assessed property, any annexations that have occurred and refunds made.

Adopted this 14 day of November, 2023.

Signature of District Representative: [Handwritten Signature]

Signature of District Representative: [Handwritten Signature]

If additional signatures are necessary, please attach additional page.

This form or its equivalent must be submitted to your county assessor prior to their calculation of the property tax levies. A certified budget/levy request, separate from this form is to be filed with the County Legislative Authority no later than November 30th. As required by RCW 84.52.020, that filing certifies the total amount to be levied by the regular property tax levy. The Department of Revenue provides the "Levy Certification" form (REV 64 0100) for this purpose. The form can be found at: http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc.

To ask about the availability of this publication in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

REV 64 0101c (w) (12/9/14)

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Ordinance / Resolution No. 333-

11142023

RCW 84.55.120

WHEREAS, the Commissioners of East County Fire and Rescue has met and considered its budget for the calendar year 2024; and,

WHEREAS, the districts actual levy amount from the previous year was \$ 705,499.00; and,

WHEREAS, the population of this district is more than or less than 10,000; and now, therefore,

BE IT RESOLVED by the governing body of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2024 tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be \$ 7,054.99 which is a percentage increase of 1.0% from the previous year.

additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, and any increase in the value of state assessed property, any annexations that have occurred and refunds made.

Adopted this 14 day of November, 2023.

Signature of [Name] with DocuSign ID: C39F8D6594B741F...

Signature of [Name] with DocuSign ID: FDE75005230R45B...

If additional signatures are necessary, please attach additional page.

This form or its equivalent must be submitted to your county assessor prior to their calculation of the property tax levies. A certified budget/levy request, separate from this form is to be filed with the County Legislative Authority no later than November 30th. As required by RCW 84.52.020, that filing certifies the total amount to be levied by the regular property tax levy. The Department of Revenue provides the "Levy Certification" form (REV 64 0100) for this purpose. The form can be found at: http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc.

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REV 64 0101e (w) (12-9/14)

## Budget Adoption Resolution

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### East County Fire and Rescue

600 NE 267th Avenue Camas, WA 98607

(360) 834-4908 (phone)

(360) 835-8920 (fax)

[www.ecfr.us](http://www.ecfr.us)



### Resolution #334-11142023

A resolution adopting the district's 2024 comprehensive budget.

**WHEREAS**, East County Fire and Rescue Board of Fire Commissioners have made certification of the taxes to be levied and have established a comprehensive budget inclusive of the general fund, capital projects fund, leave accrual fund, and grants management fund.

**NOW, THEREFORE, BE IT RESOLVED:**


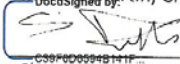
1. That the attached 2024 comprehensive budget is hereby adopted as the official budget of East County Fire and Rescue for the calendar year 2024.
  - a. The general fund (6291) is used for the purpose of paying the operational expenditures for East County Fire and Rescue and transfers to other district funds inclusive of the capital projects fund (6292), leave accrual fund (6291-3), and the grants management fund (6291-6).
  - b. Funds for the general fund budget are obtained from tax revenue received via the general fund (6291) East County Fire and Rescue (formerly Clark County Fire District 9).
  - c. The purpose of the EMS Levy Budget is to account for Emergency Medical Services (EMS) levy funds that are "passed through" East County Fire and Rescue to the City of Camas via their EMS fund 6620.
  - d. Funds for this budget are obtained from tax revenue received via Levy 6291311104 East County Fire and Rescue EMS.
  - e. Collection and transfer of the EMS funds is done in accordance with a service agreement for the Emergency Medical Transport Services Program. Participants in this agreement include East County Fire and Rescue, the City of Camas, and the City of Washougal.
2. That the honorable Clark County Council be and hereby requested to make a 2024 regular levy for East County Fire and Rescue of \$3,306,937.11 and an EMS levy for East County Fire and Rescue of \$790,000.00.
3. That the Clark County Treasurer be and is hereby authorized and directed to deposit and sequester the moneys received from the tax levies specified in Section 2 above in the amount specified below:
  - a. \$3,300,000.00 regular levy into the general fund (6291) of East County Fire and Rescue.
  - b. \$790,000.00 EMS levy "passed through" East County Fire and Rescue to the City of Camas via their EMS fund 6620.

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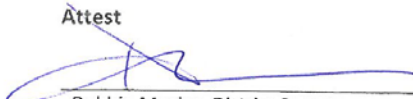
RESOLUTION #334-11142023

- c. \$6,937.11 refund levy into the general fund (6291) of East County Fire and Rescue.
- 4. That one copy of this resolution together the East County Fire and Rescue 2024 comprehensive budget be delivered to each of the following: The Clark County Council, Clark County Treasurer's Office, and Clark County Assessor's Office.

ADOPTED at a Special Meeting of the Board of Commissioners for East County Fire and Rescue November 14, 2023, with the following Commissioners being present and voting:

  
\_\_\_\_\_  
Martha Martin, Chairperson  
  
\_\_\_\_\_  
Sherry Petty, Commissioner  
  
*Absent*  
\_\_\_\_\_  
Joshua Seeds, Commissioner

  
\_\_\_\_\_  
Michael Taggart, Vice Chair  
  
\_\_\_\_\_  
Steve Hofmaster, Commissioner

Attest  
  
\_\_\_\_\_  
Debbie Macias, District Secretary



## Appendix B-Financial Policies

The district has adopted comprehensive financial policies to guide budgeting and financial management. These policies are delineated in the district's financial standard operating guidelines (SOGs).

### Policy Adoption and Review

East County Fire and Rescue's Board of Fire Commissioners recognizes the need for well-defined and clearly stated board policies and clearly defined procedural guidelines. In 2023, the district adopted *Standard Operating Guideline (SOG) 1.1.1 Standard Operating Guidelines* to establish a simple and accessible format for policies and procedures. The board of fire commissioners adopts policy as a guide to decision making by taking formal action (RCW 52.114.100). The board adopts the purpose, scope, and policies as an essential component of developing standard operating guidelines. SOGs are reviewed no later than 24 months following adoption to ensure that they remain relevant and consistent with district operations (ECFR, 2023).

### Financial Standard Operating Guidelines

The district developed comprehensive financial policies in 2023 to ensure compliance with state and federal law and to reflect best practices identified by the Government Finance Officers Association (GFOA). These policies are integrated into the district's long term financial plan which was adopted by the board of fire commissioners in the 3<sup>rd</sup> quarter of 2023 (ECFR Board of Fire Commissioners, 2023c). These policies will be operationalized by incorporating them into the district's financial standard operating guidelines. The district's SOGs addressing financial policies will include:

- *SOG 1.1.13 Public Records and Retention*
- *SOG 1.3.1 Budget*
- *SOG 1.3.2 Procurement*
- *SOG 1.3.3 Finance and Accounting*
- *SOG 1.3.4 Travel and Expense Reimbursement*
- *SOG 1.3.5 Asset Management*
- *SOG 1.3.6 Use of District Resources*
- *SOG 1.3.7 Revenue*
- *SOG 1.3.8 Investment*
- *SOG 1.3.9 Financial Reserves*
- *SOG 1.3.10 Debt*
- *SOG 1.3.11 Grants and Grant Management*
- *SOG 1.3.12 Financial Risk Management*
- *SOG 1.3.13 Transparency and Accountability*

- *SOG 1.3.14 General Financial Guidance*
- *SOG 1.4.6 Long-Term Financial Plan*
- *SOG 1.4.7 Capital Projects Plan*

### ***Public Records and Retention***

While not limited to the district's financial records, the following policies established by the board of fire commissioners will be delineated in *Standard Operating Guideline (SOG) 1.1.13 Public Records and Retention* which impacts directly on financial policy:

- Provide full access to the public records applicable to the fire district's common management functions in accordance with *Revised Code of Washington (RCW) 40.14, RCW 42.56* and *Washington Administrative Code (WAC) 40.14*.
- Provide for inspection and copying of requested public records as provided in this SOG unless such records are exempt from disclosure under *RCW 42.56* or other laws under which disclosure is regulated.
- Assist requestors including timely action on requests, while protecting public records from damage and preventing "excessive interference with other essential agency functions" as specified in *RCW 42.56.080*.
- Ensure disclosure of public records is managed in a manner that protects against the invasion of an individual's right to privacy and restrict access to its records that are exempt from public disclosure in accordance with *RCW 42.56.100*.
- Ensure protection of district records and prevent improper disclosure of confidential records.
- Destroy records at the end of the retention period specified on the retention schedule.

### ***Budget***

The following financial policies have been established by the board of fire commissioners and will be delineated in *Standard Operating Guideline (SOG) 1.3.1 Budget*:

- Establish funding priorities to reflect our mission to improve community safety by reducing risk through education, prevention, and response.
- Be a good steward of public funds and ensure that budgeting and financial management follow applicable laws and regulations and achieve results that are in the best interest of the district and its taxpayers.
- Conduct the budgeting and financial reporting process in a manner that is transparent and easy for taxpayers to understand.
- Ensure that the district's budgeting process has a direct and strong connection with the strategic plan adopted by the board of fire commissioners.



- Avoid budget decisions or procedures that provide for current operational cost at the expense of future needs.
- Use the Washington State Auditor’s Office (SAO) Budgeting and Reporting System (BARS) codes in budget development and fiscal reporting.
- Maintain a balanced budget, defined as funds total resources, comprised of beginning fund balance, revenues, and other funds are equal to the total of expenditures, other fund use, and the funds ending balance.
- Clearly set forth transfers between funds (e.g., general fund and capital projects fund) in the district’s annual budget or adjustments.
- Require approval of the board of fire commissioners for transfers between funds and for budget amendments increasing or decreasing budgeted line items.
- Post the proposed and adopted district budgets and any mid-year budget amendments on the district’s website in a timely manner to provide public access.

### **Procurement**

The following financial policies have been established by the board of fire commissioners and will be delineated in *Standard Operating Guideline (SOG) 1.3.2 Procurement*:

- Be a good steward of public funds. To that end, district expenditures must be for a valid public purpose which benefits the community, is directly related to the district’s authorized functions, and which does not have as its primary objective the benefit of a private interest.
- Follow the statutory requirements of *Revised Code of Washington (RCW 52) Fire Protection Districts, RCW 39 Public Contracts and Indebtedness* and other relevant state laws and regulations applicable to fire district procurement.
- Maintain appropriate internal fiscal controls to promote effective and efficient use of resources; to safeguard resources against loss due to waste, mismanagement, abuse, or fraud; and to ensure compliance with applicable state and federal laws, regulations, and fiscal best practices.
- Procurements not exceeding \$5,000 may be approved by the fire chief. The fire chief shall establish procurement limits for functional, program, and project managers based on their specific responsibilities. All other procurements must be authorized by the board of fire commissioners.
- Sole source procurements shall be fully justified based on the provisions of *RCW 39.04.280* and documented according to the provisions of this SOG. Sole source procurements not exceeding \$5,000 may be approved by the fire chief. All other sole source purchases must be authorized by resolution of the board of fire commissioners.
- ECFR will endeavor to ensure consistency with the Government Finance Officers Association (GFOA) best practices and advisories related to procurement.

### ***Finance & Accounting***

The following financial policies have been established by the board of fire commissioners and will be delineated in *Standard Operating Guideline (SOG) 1.3.3 Finance & Accounting*:

- Financial and accounting duties and responsibilities shall be separated to the greatest extent possible so that no staff member has sole control over cash receipts, payroll, bank reconciliations, accounts payable, or other accounting functions.
- Finance and accounting policies and procedures shall be consistent with the requirements of the Washington State Auditor's Budgeting and Reporting System (BARS) for entities using cash basis accounting and the best practices recommended by the Government Finance Officers Association (GFOA).
- Access to computer or on-line systems for accounting, personnel, payroll, and banking is controlled by password access. Permissions within each system are set to allow appropriate level of access depending on role and responsibility.
- The district shall maintain a surety bond for commissioners, district secretary, fire chief, deputy chief, & finance officer in an amount equivalent to approximately two months of the district's maintenance and operations expense.
- Financial and accounting policies are reviewed annually by the board of fire commissioners.

### ***Travel & Training Expense and Reimbursement***

The following financial policies have been established by the board of fire commissioners and will be delineated in *Standard Operating Guideline (SOG) 1.3.4 Travel and Training Expense and Reimbursement*:

- ECFR encourages all members to expand their knowledge, skills, and abilities through professional development programs on a local, state, and national or international level. In addition, the district encourages its members to participate in local, state, and national professional organizations.
- It is the policy of East County Fire and Rescue (ECFR) to be a good steward of public funds. To that end, district expenditures must be for a valid public purpose which benefits the community, is directly related to the district's authorized functions, and which does not have as its primary objective the benefit of a private interest.
- In addition, it is the policy of ECFR to maintain appropriate internal fiscal controls to promote effective and efficient use of resources; to safeguard resources against loss due to waste, mismanagement, abuse, or fraud; and to ensure compliance with applicable state and federal laws, regulations, and fiscal best practices.

### ***Asset Management***

The following financial policies have been established by the board of fire commissioners and will be delineated in *Standard Operating Guideline (SOG) 1.3.5 Asset Management*:

- It is the policy of East County Fire and Rescue (ECFR) to maintain accountability for its assets. The district shall maintain capital and small and attractive asset records and verify those records by a physical inventory at least annually.
- In addition, it is the policy of the district that the disposal of surplus property is accomplished through an efficient and appropriate process that is compliant with applicable laws and regulations, and that achieves results that are in the best interest of the district and its taxpayers.

### ***Use of District Resources***

The following financial policies have been established by the board of fire commissioners and will be delineated in *Standard Operating Guideline (SOG) 1.3.6 Use of District Resources*:

- Be a good steward of public funds and ensure that use of district resources complies with applicable laws and regulations and achieves results that are in the best interest of the district and its taxpayers.
- Consistent with the provisions of *Washington State Constitution Article VIII § 7*, district services that benefit specific users rather than the community (as a whole) must be supported by fees and charges. User fees should reflect the direct and indirect cost of providing the service.
- With the limited exceptions specified in this guideline, members may not use district resources for personal benefit or gain or for the benefit or gain of other individuals or outside organizations.
- The district reserves the right to monitor members' use of district resources including telecommunications and information technology infrastructure and services. Members have no expectation of privacy when using district resources.

### ***Revenue***

The following financial policies have been established by the board of fire commissioners and will be delineated in *Standard Operating Guideline (SOG) 1.3.7 Revenue*:

- The district's primary source of revenue is a property tax levy as specified in the *Revised Code of Washington (RCW) Chapter 52.16*. However, the district shall work to develop diversification of revenue to include, but not limited to intergovernmental revenue, and fees for service.
- The district will fund current expenditures with current revenues, avoiding the use of one-time funds for ongoing expenses, postponing needed expenditures, or depleting reserves to meet current expenses.
- The district will actively seek grant funding for both operating and capital expenditures, provided that the grant is consistent with the district's mission and goals, provides a benefit that

exceeds cost, and does not commit the district to long term tax funded expenditures following the completion of the grant period.

- If necessary, to meet cash flow requirements, interfund loans shall be paid back in the near term and not result in a change in fund equity.

### **Investment**

The following financial policies have been established by the board of fire commissioners and will be delineated in *Standard Operating Guideline (SOG) 1.3.8 Investment*:

- It is the policy of East County Fire and Rescue (ECFR) to invest public funds in a manner which will provide maximum security with the highest investment return while meeting the cash flow demands of the district and conforming to all state and local statutes governing the investment of public funds.
- Pursuant to the *Revised Code of Washington (RCW) 52.16.010* the Clark County Treasurer serves as the financial agent for the district. As such, the Clark County Treasurer receives and disburses district revenues, and invests financial assets consistent with the Clark County Treasurer's Investment Policy (Clark County Treasurer, 2023).
- The district's administrative specialist and fire chief will review the *Investment Policy* (Clark County Treasurer, 2023) whenever the county makes policy changes (but in any case, no less than annually) and shall determine if changes in this standard operating guideline are necessary.

### **Financial Reserves**

The following financial policies have been established by the board of fire commissioners and will be delineated in *Standard Operating Guideline (SOG) 1.3.9 Financial Reserves*:

- The board of fire commissioners shall be responsible for establishing and managing all district fund accounts, minimum fund set-asides and minimum balances. Changes to set asides and fund balances require action by the board of fire commissioners.
- The district shall strive to maintain adequate fund balances and reserves to provide cash flows to meet operating and capital expenses, while also providing the financial ability to address economic downturn and system emergencies. Operating expenditures shall include salaries, benefits, supplies, services, intergovernmental and interfund expenses, capital outlays and transfers.
- ECFR will maintain a beginning general fund balance of at least 33% of budgeted maintenance and operations expenditures to provide funds for operation prior to receipt of subsequent year's tax revenue.
- ECFR will maintain a contingency beginning balance in the amount of 5% of budgeted maintenance and operations expenditures. Contingency will be used for unanticipated or exceptional unbudgeted expenditures only with the approval of the board of fire commissioners.

- An adequate balance will be maintained in the capital projects fund to provide for scheduled replacement of district vehicles and capital equipment at the end of their useful lives.
- ECFR will maintain sufficient balance in the leave accrual fund to meet anticipated payout requirements for unused compensated leave balance. The annual contribution rate to this fund shall be based on current salary, anticipated unused leave balances, and potential retirement date based on employee age, years of service, or announced retirement date.
- For employees hired after January 1, 2024, the district will fund compensated absence liability over the duration of the employee's career with payout anticipated on retirement eligibility based on age and years of service.
- At each fiscal year end the remaining dollars left in each fund that are undesignated and unencumbered constitute available reserves of the district. These fund balances will be included in the annual budget as the beginning fund balances.

### ***Debt***

The following financial policies have been established by the board of fire commissioners and will be delineated in *Standard Operating Guideline (SOG) 1.3.10 Debt*:

- Consider community needs; the district's current and projected long-term fiscal position and overall cost to the district's taxpayers in determining if debt should be issued by the district.
- Long-term debt or bond financing shall not be used to finance current operating expenditures.
- East County Fire and Rescue (ECFR) may consider issuance of debt consistent with the provisions of the *Revised Code of Washington (RCW) 52.16.080* for major capital projects as will be defined in *SOG 1.4.7 Capital Projects*.
- The district may contract indebtedness as provided by the Revised Code of Washington (RCW) 52.16 and Article VIII of the Washington State Constitution. Bonds evidencing indebtedness shall be issued and sold in accordance with RCW 39.46. Refunding bonds shall be issued in accordance with RCW 39.53.
- The district shall issue and manage debt in accordance with the limitations and constraints imposed by federal rules and regulations including the Internal Revenue Code of 1986, as amended; the treasury department regulations there under; and the Securities Acts of 1933 and 1934.
- The district shall seek to maintain and improve its current bond rating through sound financial management, long range financial planning, continuous improvement, and adoption of best practices in financial management.

### ***Grants and Grant Management***

The following financial policies have been established by the board of fire commissioners and will be delineated in *Standard Operating Guideline (SOG) 1.3.11 Grants and Grant Management*:

- Consider grant funding that may be used to leverage existing funding for programs or projects which address the district's current priorities and policy objectives.
- As a one-time funding source, grants shall not be used to support ongoing programs.
- If the outcome of a grant will incur an ongoing expense (e.g., purchase of equipment requiring maintenance), the ongoing expense must be considered in evaluating if the grant is an appropriate source of revenue for the program or project.
- All grants and other federal and state funds shall be managed to comply with the laws, regulations, and guidance of the grantor.

### ***Financial Risk Management***

The following financial policies have been established by the board of fire commissioners and will be delineated in *Standard Operating Guideline (SOG) 1.3.12 Financial Risk Management*:

- The district will identify and analyze its potential financial risks and determine the most appropriate way to mitigate or transfer these risks to an insurer.
- Financial policies and related SOGs shall be grounded in best practice to minimize the district's risk of financial loss.
- The district will maintain an adequate umbrella insurance policy covering district vehicles, general liability, commercial property, and crime and fidelity. Coverage on capital assets will be consistent with the annual inventory of capital and small and attractive assets.
- The district shall maintain a surety bond for commissioners, district secretary, fire chief, administrative specialist, and accounting assistant in an amount equivalent to approximately two months of the district's maintenance and operations expense.

### ***Transparency and Accountability***

The following financial policies have been established by the board of fire commissioners and will be delineated in *Standard Operating Guideline (SOG) 1.3.13 Transparency and Accountability*:

- *Be open and transparent in decision-making, complying with both the letter and intent of RCW 42.30 The Washington Open Public Meetings Act and best practices in local government transparency.*
- Provide timely and easily accessible on-line information to our constituents, taxpayers, and other members of our community or stakeholders.

### ***General Financial Guidelines***

The following financial policies have been established by the board of fire commissioners and will be delineated in *Standard Operating Guideline (SOG) 1.3.14 General Financial Guidance*:

- Develop comprehensive financial policies to assure the financial strength and accountability of the district. These policies shall be adopted by the board of fire commissioners and integrated

into the development of financial SOGs to provide guidance for policy implementation and administrative procedures.

- Managers of each of the district’s functions (administration, operations, fire prevention and public education, training, facilities, and apparatus and equipment repair and maintenance) shares in the responsibility of meeting policy goals and long-term financial health.
- Financial affairs and physical infrastructure will be diligently managed in an efficient and effective manner to ensure the district’s long-term financial health and provision of essential public services.
- Adopted service plans and programs shall be developed to reflect current financial policies, projected resources, and future service delivery requirements.
- Service delivery will be analyzed on a periodic basis to ensure that quality services are provided to the community at the most competitive and economical cost. Emphasis will be placed on improving individual and work group productivity.
- Compensation planning and collective bargaining will focus on the total costs of compensation which includes direct salary, health care benefits, pension contributions, and other benefits which are a cost to the district. Total cost of compensation and specific operational, legal, or other compulsory items must be identified and discussed before ratification of collective bargaining agreements or personal services contracts by the board of fire commissioners.

#### ***Long Term Financial Plan***

The following financial policies have been established by the board of fire commissioners and will be delineated in *Standard Operating Guideline (SOG) 1.4.6 Long-Term Financial Plan*:

- East County Fire and Rescue (ECFR) will develop and maintain a long-term financial plan to provide guidance to meeting the community’s desired level of service on a fiscally sustainable basis.
- The district will use a 10-year planning horizon for the long-term financial plan.
- The long-term financial plan will be reviewed annually as part of the budget process and revised on a two-year cycle (more frequently if necessary) to ensure currency with anticipated changes in economic conditions.

#### ***Capital Projects Plan***

The following financial policies have been established by the board of fire commissioners and will be delineated in *Standard Operating Guideline (SOG) 1.4.7 Capital Projects Plan*:

- The threshold used in determining if a given asset qualifies for capitalization is \$5,000 per item with a useful life of over one year.

- The district will maintain its physical assets at a level that is adequate to protect its capital investment and to minimize future maintenance and replacement cost. The district budget will provide for adequate maintenance and orderly replacement of capital assets.
- ECFR will maintain a ten-year plan for capital projects, inclusive of capital maintenance projects that are in alignment with the district’s integrated comprehensive plan (strategic plan standard of coverage, fire and emergency services self-assessment, and long-term financial plan), update it annually and make capital improvements in accordance with the plan.
- The capital projects plan shall include details on each capital project plan including estimated costs, sources of financing, impact on operational expense, and a full description of the project.
- The capital projects plan will be updated annually and presented to the board of fire commissioners for adoption by resolution in advance of the annual operating and capital budget development process.
- The district will endeavor to transfer adequate revenue from the general fund to the capital projects fund on an annual basis to fund replacement of capital assets having a useful life of 20 years or less (e.g., fire apparatus, other vehicles, and equipment) with current revenue.
- The district will consider issuance of debt for large capital projects having a useful life over 20 years.
- The capital and operating budget processes shall be integrated to allow consideration of operating and capital expenditures within the context of the current and projected fiscal condition of the district.

### **Analysis of Financial Policies**

The district’s financial policies provide comprehensive guidance for the district’s fiscal management. Analysis of these policies identifies several common themes central to long term financial planning. These include:

- Maintaining a conservative fiscal philosophy.
- Fiscal responsibility and accountability to the district’s residents and taxpayers.
- Make financial decisions in the best interests of the district’s taxpayers.
- Use of current revenues to fund current expenditures.
- Avoiding use of one-time funds for ongoing expenses.
- Maintaining adequate reserves and avoiding depletion of reserves for ongoing expenses.
- Careful and considered use of debt to address major capital projects.



## Appendix C – Long-Term Financial Plan Summary

### Introduction

In 2023, East County Fire and Rescue (ECFR) embarked on an integrated comprehensive planning process to provide strategic level guidance across all aspects of the district’s operations. In 2022, the board of fire commissioners had identified the need for a long-term financial plan and the district’s capital facilities, apparatus, and equipment requirements. As such, the integrated comprehensive planning process began with parallel efforts to revise the district’s strategic plan and develop a long-term financial plan. Identification of major apparatus and equipment needs, and development of a preliminary capital projects plan was accomplished as part of the long-term financial planning initiative.

This summary of the district’s *Long-Term Financial Plan* (ECFR, 2023) provides an overview of the planning process, fiscal position, options to maintain or improve current service delivery levels, financial strategy, and plan to allow the district to continue to meet our community’s needs for fire and rescue services. For detailed information on the district’s long-term financial plan, download ECFR’s [Integrated Comprehensive Plan Volume 5-Long Term Financial Plan](#) (ECFR, 2023).

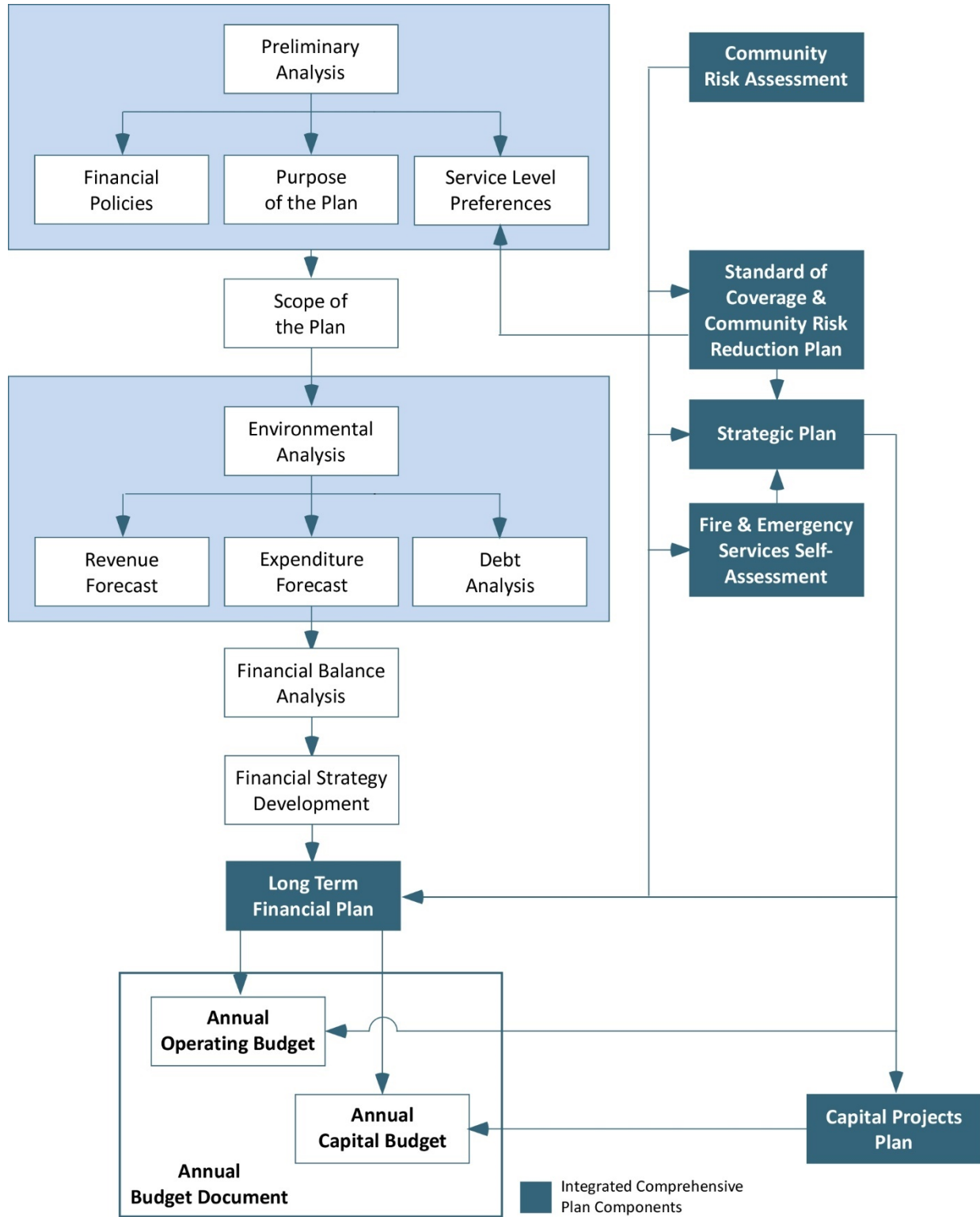
### Long Term Financial Planning

Long term financial planning involves resource and requirements forecasting and strategizing how to meet both current and future needs of the community. This process requires developing a financial forecast projecting revenues and expenditures over a long-term period, using assumptions about economic conditions, future spending scenarios, and other salient variables.

### *Financial Planning Process*

As with all municipal corporations in Washington state, the district has an ongoing struggle with the gap between increasing expenses and constitutionally limited increases in tax revenue. To address these ongoing fiscal challenges, the district has adapted fiscal environment analysis (FEA) (Kavanaugh, 2007) as a method for measuring and evaluating fiscal condition and to provide comprehensive long-term fiscal planning consistent with the best practices advocated by the Government Finance Officers Association (GFOA, 2020). East County Fire and Rescue used scenario based financial planning to address fiscal challenges and chart a course for the future. Subsequently, long-term financial planning has been established as an integral component of the district’s Integrated Comprehensive Plan. Figure 30 illustrates the relationship between long-term financial plan, the other elements of the integrated comprehensive plan, and the district’s annual operating and capital budgets.

Figure 30. Financial Planning Process



Note: Adapted from Kavanaugh, S. (2007) Financing the Future. Chicago: Government Finance Officers Association

The district's long-term financial plan will be reviewed annually as part of the annual budget process and comprehensively updated at the end of the fourth quarter on a two-year cycle. Revisions to the long-term financial plan are re-adopted by the board of fire commissioners by resolution.

### **Purpose of the Plan**

The purpose of East County Fire and Rescue's long-term financial plan is to provide guidance to meeting the community's desired level of service on a fiscally sustainable basis.

### **Scope of the Plan**

East County Fire and Rescue's long-term financial plan addresses the following funds across a time frame of 10 years:

- General fund.
- Capital projects fund.
- Leave accrual absences fund.

While the district's long-term financial plan has a 10-year planning horizon, the plan is reviewed on an annual basis as part of the budget process and is revised on a two-year cycle (or more frequently if necessary) to ensure currency with anticipated changes in economic conditions.

### **Financial Balance Analysis**

Measuring and evaluating the fiscal condition of a municipal corporation such as a fire district is complex and whatever framework is used, evaluation requires knowledge of the jurisdiction and experienced judgment. Measurement and evaluation of fiscal condition is an ongoing process that must consider both internal factors and the influence of the external environment.

Assessment of fiscal conditions generally attempts to answer the ability of a governmental entity to do one or more of the following (Ramsey, 2013):

- Pay current bills.
- Balance the annual budget.
- Satisfy long-term financial obligations.
- Meet current service level requirements.
- Meet future service level requirements.

Consistent with the board of fire commissioner's conservative fiscal philosophy, adopted policies and standard operating guidelines, the district maintains a balanced budget with revenues exceeding expenditures. In addition, the district maintains a general fund ending balance of 38% of budgeted expenditures in the subsequent year to provide:

- Adequate beginning balance in the general fund to meet current expense in advance of receipt of tax revenue in April (estimated as 33% of the maintenance and operations budget)
- Contingency comprised of 5% of the maintenance and operations budget for use in the event of unbudgeted or unanticipated expenses, if authorized by the board of fire commissioners.

Use of voter approved, unlimited tax general obligation (UTGO) bonds with a related bond levy (separate from the district's general levy) have allowed the district to address several major capital projects, while maintaining current service levels.

While the current position of the district is fiscally sound; constitutional and statutory limits on revenue increase in combination with the increasing expense of maintaining current service delivery levels presents the district with a challenge; increase revenue or decrease the level of service to the community.

### **Financial Strategy**

Scenario planning is a powerful tool in establishment of strategic direction and priorities. Scenarios provide perspective on potential events and their consequences, providing a decision-making context for policy makers and managers. Scenarios focus on the interrelated effect of multiple factors and provide alternative views of the future. With consideration of a range of possible futures, decisions are better informed, and a strategy based on this deeper insight is more likely to succeed.

Potential financial strategies in the district's long-term financial plan are based on examination of two basic scenarios. First, a baseline scenario examines fiscal conditions without any action to increase general levy revenue to address capital projects and/or maintain current service delivery levels. The second scenario examines the use of a lid lift to maintain current service delivery levels and address capital projects requirements.

### **Analysis of Fiscal Position**

Analysis of East County Fire and Rescue's (ECFR's) fiscal position presented in each scenario must be considered on multiple dimensions. These include:

- The district's ability to maintain a balanced budget on an ongoing basis as indicated by a positive general fund cash flow.
- Multi-year trends in beginning fund balance (increasing or decreasing) for each fund.
- Adequacy of the general fund beginning balance of at least 38% of budgeted maintenance and operations expenses (Inclusive of a contingency reserve of 5%).
- Ability to maintain adequate funding and cash flow in the capital projects fund to meet capital apparatus and equipment needs and to meet programmed capital facility needs.

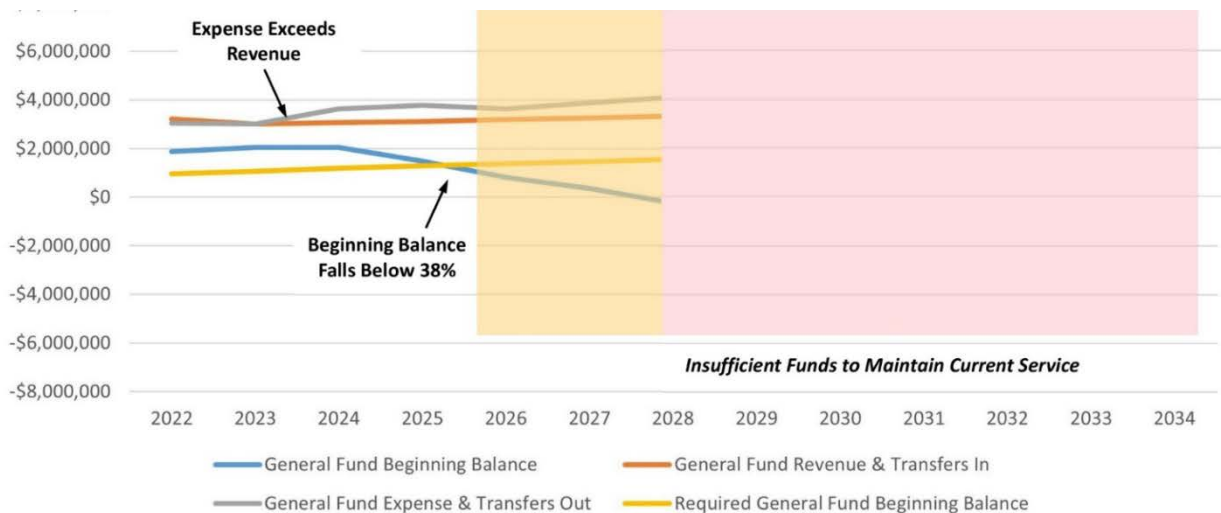
**Overview of Scenarios**

Scenario planning is a powerful tool in establishment of strategic direction and priorities. Scenarios provide perspective on potential events and their consequences, providing a decision-making context for policy makers and managers. Scenarios focus on the interrelated effect of multiple factors and provide alternative views of the future. With consideration of a range of possible futures, decisions are better informed, and a strategy based on this deeper insight is more likely to succeed.

It is essential to remember that these scenarios are not predictions! Key variables such as changes in assessed valuation (AV), inflation rate, and service level demand are defined based on consideration of historical data along with likely variation (but actual changes may be somewhat different than defined in the scenarios). Table 29 provides an overview of the two scenarios examined in the long-term financial plan and revised based on input from the 2024 proposed district budget: baseline and lid lift. Graphs are provided in this table to provide a conceptual picture of the scenarios and outcomes.

**Baseline Scenario:** Examination of the district’s current fiscal trajectory and at what point current service delivery levels would be unsustainable based on revenue limitations provides a baseline for comparison with other scenarios. At (or before) the point at which the general fund beginning balance drops below 38% of anticipated general fund expenses, it will be necessary to increase revenue or decrease expenses (and as a result, service delivery levels). In this scenario, the general fund beginning balance will allow current service levels until 2025.

Figure 31. Baseline Scenario



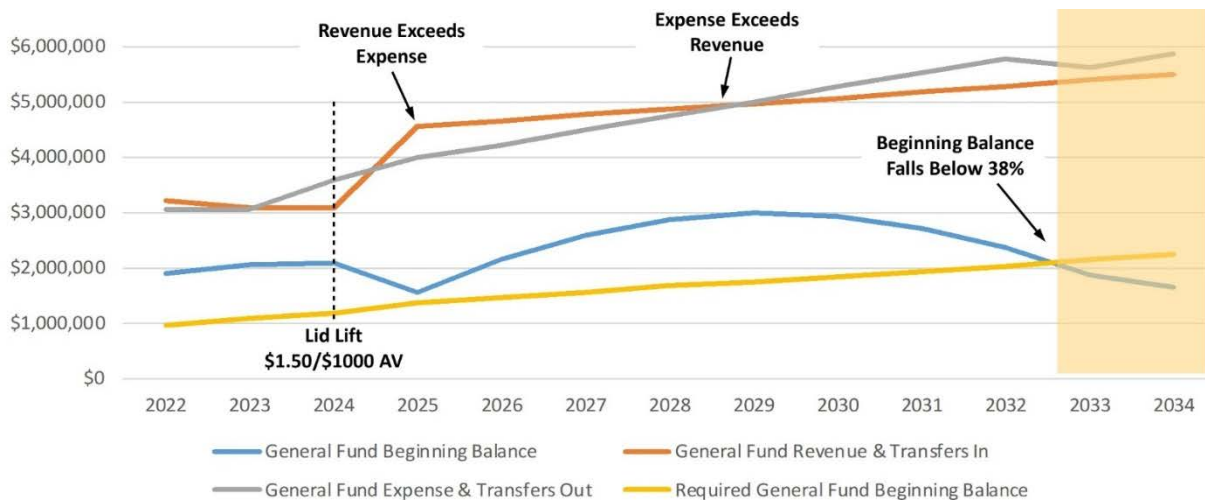
**Baseline Assumptions & Conditions:** The baseline scenario presents current and projected fiscal conditions based on the following:

- Statutory 1% increase in tax revenue (excluding new construction).
- Average increase in assessed valuation (AV) of 7.0% (inclusive of new construction).
- Early payoff of the district’s 2012 bond in 2024, reducing interest expense.

- Increase in expense not to exceed 6.50% annually. This increase excludes expenses due to increased full-time staffing (full-time firefighter hired in 2023 and a second in 2024 to fill the Kelly relief position).
- Reduction of the fire apparatus fleet from four engines, four water tenders and two squads, to three engines, three water tenders, and two squads.
- Full funding for the capital projects fund based on amortized expense for future capital projects identified in the capital projects plan.
- If the beginning fund balance falls below 38% of budgeted general funds expenses, there is no transfer of funds from the general fund to any of the reserve funds. Similarly, the district will suspend capital projects at such time that the beginning fund balance falls below 38% of budgeted expenses.
- No funds are set aside for future major capital facilities projects (e.g., renovation and expansion of fire stations).
- EMS Levy renewed at \$0.35/\$1,000 in 2026. The amount of the EMS levy renewal will depend on negotiations with Camas Washougal Fire Department in 2024 on ambulance service cost share and other provisions of the ambulance service interlocal agreement.

**Permanent Single Year Lid Lift Scenario:** This scenario is based on passage of a lid lift by the district’s voters in 2024 to allow the district to continue current or slightly expanded service delivery levels until 2033.

Figure 32 Permanent Single Year Lid Lift Scenario



**Lid Lift Assumptions & Conditions:** The lid lift scenario presents an alternate view of current and projected fiscal conditions based on the following:

- Statutory 1% increase in tax revenue (excluding new construction).
- Average increase in assessed valuation (AV) of 7.0% (inclusive of new construction).

- Early payoff of the district's 2012 bond in 2024, reducing interest expense.
- Passage of a lid lift in 2024, increasing the general levy rate to \$1.50/\$1,000 assessed valuation.
- Three additional full-time firefighters will be added in 2025. Personal services expenses may be less than projected in this scenario due to reduced overtime.
- Increase in expense not to exceed 6.5% annually in 2024 and 2025, decreasing over the next eight years to an annual increase of less than 5% (excludes expenses due to increased staffing (2023-2025)).
- Reduction of the fire apparatus fleet from four engines, four water tenders and two squads, to three engines, three water tenders, and two squads.
- Full funding for the capital projects fund based on amortized expense for future capital projects identified in the capital projects plan.
- If the beginning fund balance falls below 38% of budgeted general funds expenses, there is no transfer of funds from the general fund to any of the reserve funds. Similarly, the district will suspend capital projects at such time that the beginning fund balance falls below 38% of budgeted expenses.
- No funds are set aside for future major capital facilities projects (e.g., fire stations).
- EMS Levy renewed at \$0.35/\$1,000 in 2026. The amount of the EMS levy renewal will depend on negotiations with Camas Washougal Fire Department in 2024 on ambulance service cost share and other provisions of the ambulance service interlocal agreement.

### **Long Term Financial Plan**

East County Fire and Rescue (ECFR) is funded predominantly through property taxes. Constitutional and statutory property tax limitations provide a reasonably predictable, but severely constrained tax revenue stream. As the 1% maximum annual increase in the lawful property tax levy does not keep pace with historical levels of inflation, it is necessary from time to time to present the district's voters with an option to increase the general levy to maintain or improve service delivery levels. Similarly, tax limitations make it difficult if not impossible for the district to address major capital projects such purchase of fire apparatus and renovation or construction of fire stations. Baring a change in the property tax structure within Washington state, this will continue to be a normal part of the district's fiscal planning and operations.

### **Fiscal Goals**

The district strives to provide quality service in an efficient and affordable manner. The long-term financial plan serves to address the district's strategic goals of ensuring adequate and sustainable funding as well as being fiscally responsible and operating with transparency. As outlined in this document, the district's fiscal strategy needs to address funding for capital projects as well as maintenance and operations expenses.

**Current State**

In recent years, the district has improved its financial position, but will begin to experience a negative cash flow in 2024 and the general fund beginning balance will decrease to less than 38% of budgeted expense within the next two years. The district has increased the capital projects fund beginning balance to over 1.2 million dollars, but this fund is 2.6 million dollars behind full funding based on the amortized replacement cost of existing apparatus and capital equipment assets.

The district will require an increase in revenue or decrease in expenses (along with a corresponding reduction in service delivery levels) prior to then to maintain a balanced budget beyond 2025.

**Action Plan**

East County Fire and Rescue's financial action plan focuses on the revenue and expense sides of the fiscal equation.

**Revenue:** Any long-term revenue strategy must also consider property taxes and the district's levy rate. As previously noted, the 1% constitutional limitation on increases in property tax revenue (exclusive of new construction) ensures that expenses will exceed revenue at some point in the future. The district anticipates presenting a lid lift to the voters in 2024 as outlined in the single year permanent lid lift scenario. This, subject to voter approval would return the district's levy rate to \$1.50/\$1,000 of assessed valuation (AV). A single-year lid lift may be used for any lawful governmental purpose, including general government operations. A permanent single year lid lift would increase the lawful levy in the first year but in subsequent years, increases in revenue would be subject to the 1% constitutional limitation.

Increasing revenue through use of a lid lift to increase the levy rate to \$1.50/\$1000 AV will allow the district to continue to provide service at current levels through 2033. The district could increase the levy rate to less than the statutory maximum of \$1.50/\$1,000 assessed valuation, but this would not allow ongoing funding of capital projects on a pay as you go basis and would require a subsequent lid lift much sooner than in this scenario.

**Expenses:** The district's long prospective cash flow analysis in the lid lift scenario is based on general fund expenses increasing 6.5% in 2024 and 2025, 6% from 2026 to 2028 and then 5% annually for the remainder of the planning period. These increases are exclusive of the expense for increased full-time staffing in 2023 through 2025. Increased expense in the first five years of the plan anticipates the need to continue to address deferred maintenance and the increased expense of an expanded volunteer program. However, the district will endeavor to hold below this maximum, when possible, while meeting current service delivery levels and the community's demand for service.

It is important to note that should the lid lift ballot measure fail, the district will be confronted with the need to reduce service delivery levels to maintain a balanced budget. This likely would involve staffing a single fire station, rather than two stations (one on each side of the Washougal River) along with other reductions in service delivery levels. The extent and nature of these service level reductions will be defined prior to submitting a levy lid lift ballot measure to the voters.



## Appendix D - Glossary of Terms

**Account:** A term used to identify an individual asset, liability, expenditure, revenue, or fund balance.

**Accounting Assistant:** A civilian member of the district's administrative staff responsible for a variety of clerical and accounting duties such as reception, payroll, accounts payable, data entry, and clerical support. The accounting assistant serves as secretary to the board of fire commissioners.

**Accounting System:** The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

**Accreditation:** Accreditation is a comprehensive self-assessment and evaluation model that enables organizations to examine past, current, and future service levels and internal performance and compare them to industry best practices. This process leads to improved service delivery by helping fire departments to 1) Determine community risk and safety needs. 2) Evaluate the performance of the department. 3) Establish a method for achieving continuous organizational improvement.

**Accrual Basis Accounting:** An accounting method under which recognizes revenues on the income statement when they are earned (rather than when the cash is received).

**Actual Revenue and Expenditure:** Monies which have already been used or received as opposed to budgeted monies which are estimates of funds that may be spent or received. As presented in the budget document actual revenues and expenditures are presented for the last full year (two years prior to the budget year).

**Actual:** Monies which have already been used or received as opposed to budgeted monies which are estimates of revenue and expenditure.

**Administrative Specialist:** A civilian member of the district's administrative staff responsible for supporting operations by planning, organizing, implementing administrative systems, training administrative support staff, managing information services and technology, and performing tasks associated with the administration of the department.

**Adopted Budget:** The adopted budget is an annual financial plan approved by a resolution passed by the board of fire commissioners which forms the basis for annual appropriation and expenditure of funds.

**Adverse Opinion:** An auditor's opinion stating that financial statements do not fairly present financial position, results of operations and (when applicable) cash flows in conformity with generally accepted accounting principles (GAAP).

**Aid Unit:** A vehicle licensed and equipped to provide Basic Life Support (BLS) emergency medical care. ECFR operates five licensed aid units (three type one engines and two squads (type six engines)).

**Amended Budget:** The amended budget is an annual financial plan as revised by the board of fire commissioners during the fiscal year. Adjustments may include a reduction or increase in line items on a net-zero (no change to the appropriated total) or may involve an interfund transfer or increase in

appropriation (usually as the result of an increase in revenue, new revenue stream, or use of contingency).

**Annual Financial Report:** The Revised Code of Washington (RCW) 43.09.230 requires special purpose districts to file a standard financial report with the State Auditor’s Office within 150 days after the close of the fiscal year.

**Apparatus Number:** A numerical designation used to identify district vehicles regardless of its current assignment and radio call sign.

**Appropriation:** The legal authorization granted by the board of fire commissioners to make expenditures and incur obligations. An appropriation limits the amount and time when expenditures may occur.

**Assessed Value (AV):** The assessed valuation is the value set for real estate or other property by the County Assessor as a basis for levying property taxes.

**Assets:** Property which has monetary value.

**Assistant Chief:** East County Fire and Rescue’s assistant chief is a volunteer chief officer serving as second in command to the fire chief.

**Audit:** An examination to determine the accuracy and validity of records and reports by an agency whose duty it is to make sure the district conforms with established procedures and policies.

**AV:** See Assessed Value.

**Balanced Budget:** Appropriations limited to the total of estimated revenues and the unencumbered fund balances estimated to be available at the close of the current fiscal year. At the fund level, a balanced budget is defined as funds total resources comprised of beginning fund balance, revenues, and other funds are equal to the total of expenditures, other fund use, and the funds ending balance.

**Bank Qualification:** A designation given to a municipal bond by the issuer if it expects to issue in the calendar year of such offering no more than \$10 million of bonds of the type required included in making such calculation under the Internal Revenue Code. When purchased by a commercial bank for its portfolio, the bank may deduct a portion of the interest cost of carry for the position. A bond that is bank qualified is also known as a qualified tax-exempt obligation.

**BARS:** See budgeting, accounting, and reporting system.

**Basis of Accounting:** A term used to refer to when revenues, expenditures, expenses, and transfers, and the related assets and liabilities, are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

**Beginning Balance:** See beginning cash balance.

**Beginning Cash Balance:** The amount of unexpended funds carried forward from one fiscal year to the next.

**Benefits:** Employer contributions paid by the fire district as part of the conditions of employment. Examples include health/dental insurance, state public employees' retirement system, and employment security.

**BIAS Finance and Accounting System:** The financing and accounting software suite used by the district. This system provides accounting, budgeting, accounts payable, bank reconciliation, and payroll functions.

**Board Secretary:** An appointed position responsible for preparing agendas, keeping minutes, and other administrative tasks for the board of fire commissioners. The accounting assistant serves as the board secretary.

**Bond Rating:** A grade given to bonds that indicates their credit quality. Private independent rating services such as Standard & Poor's, Moody's and Fitch provide these evaluations of a bond issuer's financial strength, or its ability to pay a bond's principal and interest in a timely fashion. Bond ratings are expressed as letters ranging from AAA, which is the highest grade, to C (junk), which is the lowest grade. Different rating services use the same letter grades but use various combinations of upper- and lower-case letters to differentiate themselves.

**Bond:** A written promise to pay a specific sum of money (principal) at a specified future date along with a periodic interest rate. Bonds are typically used for long-term debt to pay for a capital expenditure.

**Budget Adoption:** Formal action in the form of a resolution by the board of fire commissioners which sets the spending limits for the fiscal year.

**Budget Amendment:** A change to the budget adopted in accordance with state law. A budget may be adjusted to increase expenditures/expenses at the fund level by Board approval with or without public notice or public hearing requirements, when unanticipated revenues occur, or emergencies exist.

**Budget Calendar:** The schedule of key dates involved in the process of adopting and then executing an adopted budget.

**Budget Document:** The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of the expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past year's actual revenues, expenditures, and other data used in making the estimates.

**Budget Hearing:** The public hearings conducted by the board of fire commissioners to consider and adopt the annual budget.

**Budget Message:** The opening section of the budget which provides the board of fire commissioners and the public with a general summary of the most important aspects of the budget in comparison with the current and prior years.

**Budget Policy:** An overall plan to guide present and future courses of action regarding the coordination of revenues and expenditures.

**Budget:** A plan of financial operation embodying an estimate of expenditures for a given period and the means of financing them. The term budget designates the financial plan presented to the appropriating body for adoption and sometimes the plan adopted by that body. It is usually necessary to specify whether the budget under consideration is preliminary or adopted.

**Budgetary Reporting:** The requirement to present budget-to-actual comparisons relating to general purpose external financial reporting. Budgetary reporting is required regarding the basic financial statements for both the general fund (current expense) and individual major special revenue funds with legally adopted annual budgets.

**Budgeting, Accounting, and Reporting System (BARS):** The manual the State of Washington requires governmental entities (i.e., counties and cities) to use for financial reporting and which may also be used for budgeting and accounting.

**CAD:** See computer aided dispatch system

**Call Provision:** a clause in a bond's indenture granting the issuer (borrower) the right to call or buy back all or part of an issue prior to the maturity date of the bond.

**Capital Assets:** Land, improvements to land, buildings, building improvements, vehicles, machinery, equipment, works of art, infrastructure, and all other tangible or intangible assets that are used in operations and have a value of greater than \$5,000 and a useful life greater than one year.

**Capital Budget:** A plan of adopted capital outlays and the means of financing them.

**Capital Outlay:** Fixed assets which have a value of \$5,000 or more and have a useful economic lifetime of more than one year.

**Capital Projects Plan:** A plan for capital expenditures to be incurred each year over a fixed period of years, identifying the expected beginning and ending date, and the amount to be expended in each year and the method of financing those expenditures.

**Capital Projects:** Projects which purchase or construct capital assets.

**CAPT:** See captain.

**Captain:** A company officer serving as a first level supervisor who is responsible for managing firefighters and emergency medical technicians (EMT).

**Cash Basis Accounting:** The method of accounting where revenues are recorded when received and expenditures are recorded when paid.

**Center for Public Safety Excellence (CPSE):** The Center for Public Safety Excellence (CPSE) promotes the continuous quality improvement of fire and emergency service agencies that serve communities worldwide by providing training and career resource information. As a nonprofit, 501(c)(3) corporation, CPSE supports and encourages agencies and personnel to meet international performance standards through various programs and the work of two commissions: The Commission on Fire Accreditation International (CFAI) and the Commission on Professional Credentialing (CPC).

**CFAI:** See Commission on Fire Accreditation International.

**Chart of Accounts:** The classification system used by a governmental agency to organize the accounting for various funds.

**Clark Regional Emergency Services Agency (CRESA):** An agency of Clark County government that provides dispatch for fire, emergency medical services, and law enforcement agencies and emergency management service throughout the county.

**COLA:** See cost of living adjustment.

**Command Unit:** A vehicle equipped with communications equipment and configured as a mobile office for an officer responsible to function as the Incident Commander (IC) at incidents requiring multiple resources such as a structure fire or major vehicle accident.

**Commission on Fire Accreditation International (CFAI):** The component of the Center for Public Safety Excellence responsible for fire department accreditation.

**Commissioner:** Elected official responsible for overall management of the district's affairs. The fire commissioners (as a body) appoint and supervise the fire chief.

**Community Risk Reduction (CRR):** Proactive and response measures taken by a community to reduce the impact of risk.

**Consumer Price Index (CPI):** A statistical description of price levels provided by the United States Department of Labor. The index is used as a measure of the increase in the cost of living.

**Consumer Price Index for All Urban Consumers (CPI-U):** The all-urban consumer population consists of all urban households in Metropolitan Statistical Areas (MSAs) and in urban places of 2,500 inhabitants or more. Non-farm consumers living in rural areas within MSAs are included, but the index excludes rural consumers and the military and institutional population.

**Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W):** The urban wage earner and clerical worker population consists of consumer units consisting of clerical workers, sales workers, craft workers, service workers, or laborers. (Excluded from this population are professional, managerial,

and technical workers; the self-employed; short-term workers; the unemployed; and retirees and others not in the labor force.

**Contingency:** A budgetary reserve within the general fund set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Core Competency:** As used within the Commission on Fire Accreditation International accreditation process, core competencies are performance measures that must be met to achieve accreditation.

**Cost of Living Adjustment (COLA):** An increase in salaries to offset the adverse effect of inflation on compensation.

**CPI:** See consumer price index.

**CPI-U:** See consumer price index for all urban consumers.

**CPI-W:** See consumer price index for urban wage earners and clerical workers.

**CPSE:** See Center for Public Safety Excellence.

**CRESA:** See Clark Regional Emergency Services Agency.

**Criterion:** As used within the Commission on Fire Accreditation International accreditation process, criterion are major elements of the fire and emergency services self-assessment process. Each criterion is comprised of core competencies and performance indicators.

**CRR:** See community risk reduction.

**Debt Service Fund:** Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Debt Service:** The annual payment of principal and interest on the district's indebtedness.

**Deficit:** The excess of the liabilities of a fund over its assets or excess of expenditures over revenues during an accounting period.

**Emergency Medical Technician:** An emergency responder certified as an emergency medical technician (EMT) basic.

**EMT:** See emergency medical technician.

**Engine:** Fire apparatus equipped with a pump, water tank, and hose. ECFR has three types of fire engines, type one (structural), type five (wildland), and one engine that is like a type one, but does not have sufficient seated positions to be classified as type one. ECFR's Type one engines are designated by the letter "E" and have 1250 or 1500 gallon per minute pumps, 1000-gallon water tanks and a substantial complement of hose and tools. ECFR's type six engines are designated by the letter "SQ"

(squad) have a 200 gallon per minute pump, a 300-gallon water tank, and a small complement of hose and tools.

**Excess Levy:** Excess levies are those that impose property taxes over and above the regular property tax levies described previously. Excess levies require not only voter approval; but most also require a 60 percent super majority to be approved.

**Exempt Employees:** Employees who are exempt from the overtime provisions of the Federal Fair Labor Standards Act (FLSA). The district fire chief is exempt.

**Expenditure:** Decreases in net current assets. Expenditures include debt service, capital outlays, and those current operating costs which require the use of current assets.

**FBC:** See fire benefit charge.

**Federal Insurance Contributions Act:** A United States federal payroll (or employment) contribution directed towards both employees and employers to fund Social Security and Medicare.

**FF:** See firefighter.

**FICA:** See Federal Insurance Contributions Act.

**Fire Benefit Charge:** The fire benefit charge (FBC) funding method is a voter approved, two-part funding system that balances general purpose taxes and a user fee charged to buildings based on risk and need for service (Revised Code of Washington (RCW) 52.26.180).

**Fire Chief:** Chief executive officer of the district. The fire chief supervises the administrative staff, full-time captains, and volunteer assistant chief.

**Firefighter/EMT:** A firefighter who is also certified as an emergency medical technician (EMT) basic. Full-time and part-time firefighters are certified as EMT, volunteer firefighters may be certified as an EMT.

**Firefighter:** Emergency responder certified at least to the firefighter one and hazardous materials operational levels.

**Fiscal Year:** Any yearly accounting period, without regard to its relationship to a calendar year. The fiscal year for East County Fire and Rescue is concurrent with the calendar year, beginning on January 1 and ends on December 31.

**Fixed Assets:** Assets intended to be held or used for the long-term, such as land, buildings, and improvements other than machinery, and equipment.

**FTE:** Acronym for full-time equivalent. See full time equivalent.

**Full Time Equivalent:** A numerical expression that indicates a given position's budgeted proportion to a "full-time" position. For example, an administrative position budgeted at 40 hours per week for 12 months equals 1.0 FTE.

**Full-Time:** Administrative employees who are regularly scheduled for 40 hours per week or more are full-time. Firefighters and captains who work 50.6 hours per week are full-time.

**Fund Balance:** The excess of a fund's assets of a fund over its liabilities and reserves.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**GAAP:** See generally accepted accounting principles.

**GAAS:** See generally accepted auditing standards.

**GAGAS:** See generally accepted government auditing standards.

**GASB:** See Governmental Accounting Standards Board.

**General Fund:** The general operating fund of the district. It is used to account for all financial resources except those that are required to be accounted for in other fund types.

**General Obligation Bonds:** Bonds for which the full faith and credit of the issuing government are pledged for payment.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**Generally Accepted Auditing Standards (GAAS):** Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. They are concerned with the auditor's professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards have been prescribed by (1) the American Institute of Certified Public Accountants (AICPA), and (2) the U.S. General Accounting Office (GAO) in Standards for Audit of Governmental Organizations, Programs, Activities, and Functions.

**Generally Accepted Government Auditing Standards (GAGAS):** Standards established by the GAO in its publication Standards for Audit of Governmental Organizations, Programs, Activities and Functions for the conduct and reporting of both financial and performance audits. GAGAS set forth general standards applicable to both types of audits and separate standards of field work and reporting for financial and performance audits. The GAGAS standards of field work and reporting for financial audits incorporate and build upon GAAS.



**GFOA:** See Government Finance Officers Association.

**Government Finance Officers Association:** The purpose of the Government Finance Officers Association is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training, and leadership.

**Governmental Accounting Standards Board (GASB):** The authoritative accounting and financial reporting standard-setting body for government entities.

**Governmental Fund:** A fund used to account for most of a government's activities, including those that are tax-supported. (also see Fund)

**Grants:** A contribution of assets (usually cash) by one governmental unit or other organization to be used or spent for a specified purpose, activity, or facility. Typically, these contributions are made to local governments from the State and Federal governments.

**ILA:** See interlocal agreement.

**Information Technology:** Systems (especially computers and telecommunications) for storing, retrieving, and sending information.

**Interfund Transfers:** Amounts transferred from one district fund to another (i.e., general fund to capital projects fund or compensated absences fund).

**Interfund:** Activity between the district's funds.

**Intergovernmental Revenue:** Grants, entitlements, shared revenues and payment for goods and services by one government to another.

**Intergovernmental:** Transactions conducted between two or more governments.

**Interlocal Agreement (ILA):** An agreement made between local governments (such as cities, towns, and special purpose districts) in accordance with the *Revised Code of Washington (RCW) 39.34 Interlocal Cooperation Act*.

**Internal Control:** A plan of organization for purchasing, accounting, and other financial activities, which provides that, (1) The duties of employees are subdivided so that no single employee handles a financial action from beginning to end, (2) Proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed, and (3) Records and procedures are arranged appropriately to facilitate effective control.

**IT:** See Information Technology.

**Leave Accrual Fund:** The fund used to account for assets held by the district for buyback of unused vacation upon retirement or other separation from district employment.

**Levy Lid Lift:** Initiative Measure No. 747 required state and local governments to limit property tax levy increases to one percent per year unless an increase greater than this limit is approved by the voters at an election. A levy lid lift is an increase in the levy rate under the provision of *Revised Code of Washington (RCW) 84.55.050* approved by the voters within the boundaries of a specific government (such as a fire protection district).

**Levy Rate:** The rate at which taxes, special assessments or service charges are imposed. For example, the real and personal property tax levy is the rate at which property is taxed per \$1,000 of assessed valuation. The rate is determined by calculating the ratio of the maximum amount of property tax revenue allowable under state law and the total assessed valuation within the taxing district.

**Levy:** (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

**Levy:** (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities.

**Lid Lift:** See levy lid lift.

**Limited Tax General Obligation Bond (LTGO):** See non-voted debt.

**Line Item:** A specific item or group of similar items defined by detail in a unique account in the financial records.

**Long Term Financial Plan:** A financial plan that forecasts and strategizes how to meet both current and future needs of the district. ECFR's long-term financial plan addresses a time horizon of ten years and includes all funds. This plan includes an analysis of the district's financial environment, revenue and expenditure forecasts, debt position and affordability analysis, strategies for achieving and maintaining financial balance and plan monitoring mechanisms.

**LTGO:** See limited tax general obligation bond.

**Major Functional Assignment:** Administrative categorization of the operational areas of the district (e.g., administration, operations, fire prevention and public education, training, facilities, and apparatus and equipment repair and maintenance).

**MDC:** See mobile data computer.

**MDT:** See Mobile Data Tablet

**Mobile Data Computer:** A laptop or other computer connected to the computer aided dispatch system (CAD) through a cellular connection used to send and receive data between the dispatch center and the field.

**Mobile Data Tablet:** A tablet computer connected to the CAD through a cellular connection used to send and receive data between the dispatch center and the field.

**Non-Exempt Employees:** Employees who are covered by the overtime provisions of the Federal Fair Labor Standards Act (FLSA). All district employees except for the fire chief are non-exempt.

**Non-Represented Employees:** Employees who are not represented by the International Association of Firefighters (IAFF) or Office Professional Employees International Union (OPEIU) are non-represented, this includes ECFR's fire chief and part-time employees.

**Non-Voted Debt:** Non-voted debt is issued on the authority of the board of fire commissioners. The debt service on non-voted debt is paid out of general Fire district revenues. Non-voted debt is referred to as a limited tax general obligation bond (LTGO).

**Object (or Object Code):** Used as expenditure classifications. This term applies to the article purchased or the service obtained. Typical object codes include personnel services (wages and salaries), contracted services (utilities, maintenance contracts, etc.) supplies and materials, and capital outlays.

**OCBA:** See other comprehensive basis of accounting.

**Operating Budget:** This budget presents a plan of current expenditures and the adopted means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled.

**Operating Revenues:** Those revenues received within the present fiscal year.

**Operating Transfer:** The regular, recurring transfers of cash from one fund (usually the general fund) to another, appropriated through the budget process.

**Other Comprehensive Basis of Accounting (OCBA):** A system of accounting other than generally accepted accounting principles (GAAP). As a fire protection district, ECFR is permitted to use the cash basis of accounting as an OCBA.

**Part-Time:** Employees who are regularly scheduled for 35 hours per week or 150.5 hours per month or less are classified as part-time.

**Performance Indicator:** As used within the Commission on Fire Accreditation International accreditation process, performance indicators are performance measures that should be met to achieve accreditation. The district's strategic plan and budget document also contain performance indicators not directly related to accreditation but are leading or lagging measures of district performance.

**PERS:** See public employees retirement system.

**Program:** A broad function or area of responsibility of government services. It is a basic organizational unit of government that is composed of a group of specific activities and operations directed at attaining a common purpose or goal.

**Proposed Budget:** The proposed budget is an estimate of the future costs, revenues and resources submitted by the fire chief to the board of fire commissioners.

**Public Employees Retirement System (PERS):** Retirement system provided for all regular district employees, other than law enforcement and fire fighter personnel, by the State of Washington.

**Represented Employees:** Employees for whom terms and conditions of employment are bargained by a union are designated as represented. East County Fire and Rescue's (ECFR's) full-time firefighters and captains are represented by Local 2444 International Association of Firefighters (IAFF). ECFR's administrative staff are represented by Local 11 Office & Professional Employees International Union (OPEIU).

**Reserve Apparatus:** Apparatus placed in service by the district for use when other apparatus is being maintained or repaired.

**Reserve Fund:** A fund used to segregate a portion of equity as legally set aside for a specific future use.

**Reserve:** 1) A segregation of assets to provide for future use toward a specified purpose. 2) Apparatus maintained by the district for use when other apparatus is being maintained or repaired.

**Revenue Estimate:** A formal estimate of how much revenue will be earned from a specific source for some future period; typically, one year.

**Revenues:** Monies received or anticipated to be received during the year to finance district services. It includes such items as property taxes, interest income, and miscellaneous revenue.

**Salaries and Wages:** Amounts paid for services rendered by employees in accordance with rates, hours, terms, and conditions authorized by law or stated in employment contracts. This category also includes overtime and seasonal help.

**SCBA:** See self-contained breathing apparatus.

**Self-Contained Breathing Apparatus:** Respiratory protective equipment used to provide self-contained air when working in hazardous atmospheres such as those encountered in fires and hazardous materials incidents.

**Strategic Plan:** A plan that defines organizational strategy, or direction, and provides a basis for making decisions on allocating its resources to pursue this strategy, including its capital and people.

**Target Hazards:** Occupancies or locations that present a significant or unusual risk and/or which may require a large or specialized resource commitment in the event of an emergency incident are designated as target hazards.

**Taxes:** Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against persons or property for current or permanent benefits such as special assessments, or charges for services rendered only to those who pay.

**Transfers:** Internal movements of revenue and expenses among funds in the budget to provide needed sources of funding for expenses incurred on behalf of another fund.

**Type 1 Engine:** A fire engine designed for structural firefighting and other types of response activity that meets the national incident management system (NIMS) performance and equipment requirements of this type.

**Type 2 Support Water Tender:** A fire apparatus designed to provide water supply in areas without fire hydrants that meets the national incident management system (NIMS) performance and equipment requirements for this type.

**Type 6 Engine:** A small fire engine designed for vegetation (brush) fires that meets the national incident management system (NIMS) performance and equipment requirements of this type. The district's type six engines are designated as "squads" as they are also licensed aid vehicles.

**Unappropriated Fund Balance:** Where the fund balance at the close of the preceding year is not included in the annual budget, this term designates that portion of the current fiscal year's estimated revenues, which has not been appropriated. Where the fund balance of the preceding year is included, this term designates the estimated fund balance at the end of the fiscal period.

**Unit Designation:** The unit designation (e.g., E91) identifies the nature of the unit (e.g., engine, water tender, command unit, support vehicle) or specific unit (e.g., C91 is the fire chief).

**Unlimited Tax General Obligation Bond (UTGO):** See voted debt.

**UTGO:** See unlimited tax general obligation bond.

**VFIS:** See Volunteer Fireman's Insurance Services, Inc.

**Volunteer Fireman's Insurance Services, Inc.:** A company providing insurance services for volunteer firefighters.

**Volunteer Stipend:** Volunteers who meet minimum activity requirements for service, training, and other activity are paid a quarterly stipend based on their rank and activity level.

**Volunteer:** Members who volunteer their services. Volunteer members are paid a stipend that is dependent on their rank and role, but not on the number of hours of service provided (if they meet the district's minimum activity standard).

**Voted Debt:** Voted debt is authorized by the district's voters through an election. The debt service on voted debt is paid from excess property tax levies under *Revised Code of Washington RCW 84.52.056*. Voter approved debt is referred to as an unlimited tax general obligation bond (UTGO).

**Water Tender:** Mobile water supply apparatus with a pump, large water tank and hose. East County Fire and Rescue's (ECFR's) water tenders are equipped with 500 or 750 gallon per minute pumps and a 2,500-gallon water tank.

**Working Capital:** The year-end balance of current assets minus current liabilities.

**Working Out-of-Class:** Working out of classification (e.g., a Firefighter working as a Captain). The district pays represented full-time employees 6% additional compensation when they are working at the next highest classification.