

East County Fire and Rescue



2025 Proposed District Budget

Integrity • Compassion • Professionalism • Equity

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to East County Fire and Rescue for its annual budget for the fiscal year beginning January 1, 2024. 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. This award is valid for one year only.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**East County Fire and Rescue
Washington**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director

East County Fire and Rescue's 2025 budget conforms to the GFOA distinguished budget presentation award guidelines (GFOA, 2024a & 2024b) and the district will submit the adopted budget for review by the GFOA for the Distinguished Budget Presentation Award.

Acknowledgements

The 2025 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 is scheduled for adoption on November 19, 2024.

- Board Chairperson Joshua Seeds
- Board Vice Chairperson Mike Taggart
- Commissioner Martha Martin
- Commissioner Steve Hofmaster
- Commissioner Brenden Addis

The following ECFR members participated in development of the district's *2025 District Budget*.

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

Editorial Review

Sue Hartin

Citizen Budget Review

Bob Peterson



Table of Contents

Acknowledgements	iii
Table of Contents	v
Readers’ Guide to the Budget	1
Where to Start?	1
Purposes of the Budget.....	1
Organization of the Budget Document	1
Budget Message	5
From the Fire Chief	5
From the Administrative Specialist	8
Budget Summary	11
Budget by Fund	11
Changes in Fund Balance	14
District Overview	17
Historical Perspective.....	17
Governance	17
The District	18
District Staffing and Organization	25
Description of Services Provided	28
Integrated Comprehensive Planning	33
Integrated Comprehensive Plan Components.....	34
Overview of the District’s Strategic Plan.....	35
Budget Process	41
Budget Philosophy	41
Balanced Budget	41
Basis of Budgeting and Accounting.....	42
Use of Financial Assumptions	42
Revision of Fund Structure and Chart of Accounts	42
Budget Calendar and Workflow.....	43

Bottom-Up Budgeting	44
Overview of Budget Structure	46
Budget Amendment.....	51
Financial Assumptions Used in the Budget Process	53
General Economic Assumptions	53
Revenue Assumptions.....	53
Expenditure Assumptions	54
Debt Assumptions	55
Revenue	57
Overview	57
Revenue Impacts.....	59
General Fund	61
General Fund Overview	61
Administration	64
Operations.....	84
Fire Prevention & Public Education	94
Training	100
Facilities.....	107
Apparatus & Equipment Repair & Maintenance	115
General Fund Contingency.....	123
Capital Projects Fund	125
Historical Perspective.....	125
Capital Projects Plan	125
Overview of the Capital Projects Fund.....	128
2025-2035 Capital Projects Plan	129
Capital Projects Budget.....	133
Capital Projects & Justification	133
Leave Accrual Fund	143
Overview of the Leave Accrual Fund	143
Leave Accrual Fund Revenue	143
Leave Accrual Fund Liability.....	143
Leave Accrual Budget.....	143

Grants Management Fund..... 145

 Overview of the Grants Management Fund 145

 Grants Management Revenue & Expenditures 145

 2025 Grants Management Budget..... 146

Debt Service Fund 147

 Overview of the Debt Service Fund 147

 Debt Service Fund Revenue 147

 Debt Service Fund Expenditures 147

 Debt Service Fund Budget..... 147

EMS Fund 149

References..... 151

Appendix A - Tax Increase and Budget Adoption 155

 Levy Certification 155

 General Levy Tax Increase..... 156

 EMS Levy Tax Increase Resolution 157

 Budget Adoption Resolution 158

Appendix B-Financial Policies 161

 Policy Adoption and Review 161

 Financial Standard Operating Guidelines..... 161

 Analysis of Financial Policies 170

Appendix C – Long-Term Financial Plan Summary 171

 Introduction 171

 Long Term Financial Planning 171

 Purpose of the Plan 173

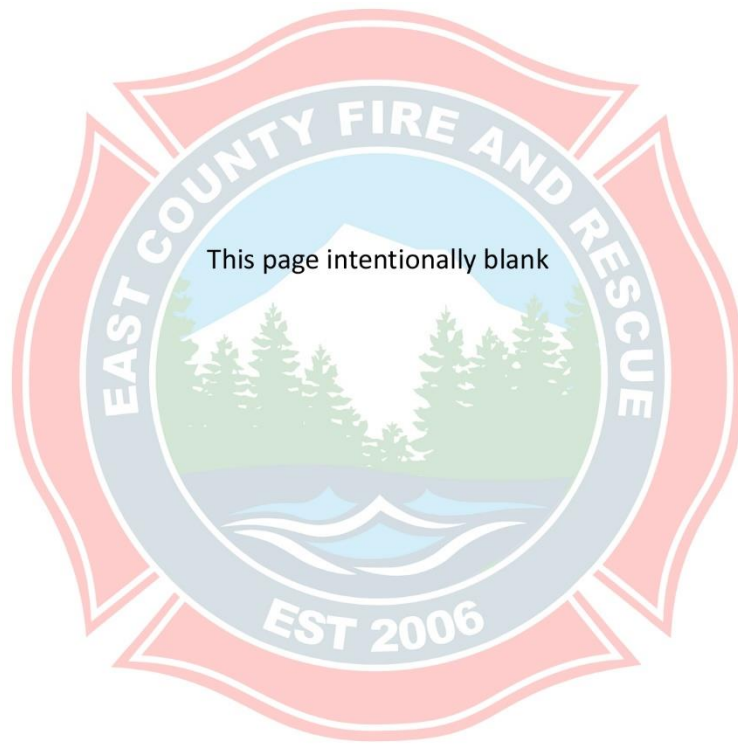
 Scope of the Plan 173

 Financial Balance Analysis..... 173

 Financial Strategy 174

 Long Term Financial Plan 183

Appendix D - Glossary of Terms 185



Readers' Guide to the Budget

This guide is intended to aid understanding the format of this document and information presented in the budget. The *2025 Budget in Brief* and *2025 Proposed District Budget* may be downloaded in portable document format (PDF) from the district's website (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 expenditure for the budget year and a historical look back at the previous two years.

District Overview

On pages 17-32, the [district overview](#) outlines governance; values, mission, and vision; services provided; boundaries, organization and staffing.

Integrated Comprehensive Planning

The annual comprehensive budget is tightly coupled with the district’s [integrated comprehensive planning](#) process which is outlined on pages 33-40. 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 41-51 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 proposed 2025 budget are explained on pages 53-55. Additional details and supporting documentation are provided in the summary of the district’s long-term financial plan in [Appendix C](#) on pages 171-183.

Revenue

A summary of the district’s [revenue](#) streams and revenue trends over a three-year period is provided on pages 57-60. 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 171-183.

General Fund

The district’s [general fund](#) budget is detailed on pages 61-123. 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 details of interfund transfers in the preceding two years.

Capital Projects Fund

The [capital projects fund](#) section of the budget on pages 125-141 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 143-144 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 145-146 delineates revenue and expenditure related to grant funded programs and activities.

Debt Service Fund

The [debt service fund](#) section of the budget on page 147 explains the revenue and expenditures related to debt service on the district’s limited tax general obligation (LTGO) bond which was paid off in December 2023 and will have no financial activity in 2025.

EMS Fund

The [EMS fund](#) section of the budget on page 149 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 151-153.

Budget Adoption

The district's levy certification, tax increase resolution, and budget adoption resolutions are provided in [Appendix A](#) on pages 155-159.

Financial Policies

[Appendix B](#) outlines the district's financial policies on pages 161-170.

Long Term Financial Plan

A summary of the district's long-term financial plan is provided in [Appendix C](#) on pages 171-183. 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) for more detailed information.

Glossary of Terms

A glossary of terms is provided in [Appendix D](#) on pages 185-198.



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 10,742 residents (WA OFM, 2023) 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 a AA- bond rating from Standard and Poor's.

In August of 2024, the district's voters restored the general levy rate to \$1.50/\$1,000 of assessed valuation. Passage of this ballot measure has allowed the district to add four full-time positions; three firefighters and a deputy fire chief. In addition, restoration of the general levy rate supports the replacement of the district's aging fleet of fire engines and water tenders. The district enters 2025 in a solid financial position.

Budget Process and Documentation

The district's 2024 district budget received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award. More importantly, the district received feedback and recommendations from the GFOA reviewers. Implementation of these recommendations in the district's 2025 proposed district budget demonstrate our commitment to continuous improvement.

2024 Accomplishments

Guided by the 2023 strategic plan, the district made significant progress in 2024. Accomplishments included:

- The district received the Government Finance Officers Distinguished Budget Presentation Award for its 2024 Adopted District Budget. This award recognizes the district's commitment to best practice in public budgeting, fiscal responsibility, and transparency.
- A new fire engine was ordered to replace Engine 94, which reached its end of useful life and has been plagued with frequent breakdowns. The cost of fire apparatus has increased dramatically over the last several years and this replacement will cost the district \$942,982. However, ordering this apparatus at the end of 2023 avoided a significant price increase and saved the district approximately \$52,794.
- The district and International Association of Firefighters, Local 2444, which represents the district's full-time firefighters, renegotiated a three-year collective bargaining agreement. This agreement provides fair compensation and includes multiple provisions to encourage professional development and reduce turnover among the district's full-time firefighters and officers (ECFR & Local 2444 IAFF, 2024)
- The district completed installation of diesel exhaust extraction systems and incident command training funded by a \$254,337 Assistance to Firefighters Grant (AFG) (inclusive of a 5% district match) and received a \$30,000 Fire Prevention and Safety (FP&S) grant to support completion of

the district's community risk assessment, standard of coverage, and community risk reduction plan.

- Completed recruitment for three new firefighters who will begin work in January of 2025. Addition of these three positions brings shift staffing to a captain and four firefighters. These additional firefighters will increase the reliability of staffing for both Station 91 and 94 and reduce the district's dependence on overtime to maintain staffing.

The 2025 District Budget

The district's 2025 general fund budget is 8.73% higher than in 2024. This increase is largely due to personal services expense resulting from:

- Addition of three firefighters (starting in January).
- Addition of a deputy fire chief (starting in the 2nd quarter of 2025).
- Compensation increases for firefighters and officers, moving the district's compensation into alignment with comparable fire districts.

These expenses were offset to some extent by the elimination of part-time firefighter staffing and a significant reduction in overtime.

The increase in revenue provided by the general levy lid lift has also allowed the district to save money towards eventual replacement of fire apparatus and other vehicles in the district's fleet. In addition to the fire engine already on order, the district will be replacing one of its command vehicles in 2025 and ordering a replacement for Water Tender 93, which is well past its end of useful life.

The Way Forward

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

- The district is largely funded by property tax revenue. The difference between the constitutional 1% limitation in annual increases to the general levy and annual inflation rate presents an ongoing challenge.
- While restoration of the fire levy to \$1.50/\$1,000 of AV allows the district to increase staffing and meet its near-term fire apparatus and equipment replacement needs, the district's capital projects fund remains significantly underfunded to address longer term capital project needs, inclusive of apparatus, equipment, and facilities.

Fiscal Sustainability

The district is committed to fiscal sustainability. In 2025, the district's long-range financial plan is programmed for comprehensive review and revision to provide a clear and fiscally sustainable approach to maintain service delivery levels and providing the fire and rescue infrastructure needed by our community.

Parting Words

I have had the privilege of serving you as East County Fire and Rescue's fire chief since January 2023 and after a 50-year fire service career will be retiring at the end of 2024. I would like to recognize the East County Fire and Rescue Board of Fire Commissioners and other members of the district for their commitment to our mission and vision of continuous improvement.

ECFR welcomes feedback on our budget document. Please contact us at chief@ecfr.us or by telephone at (360) 834-4908. We also welcome your visits to our headquarters station at 600 NE 267th Avenue, Camas. Thank you!

Sincerely,

Chief Ed Hartin, MS, EFO, FIFireE, CFO

October 1, 2024

From the Administrative Specialist

The 2025 proposed district budget is submitted in accordance with the requirements of *Revised Code of Washington (RCW) 52.16.030* and the 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 (SAO). 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 2024 the SAO completed a financial and accountability audit of financial reports and records for 2022 and 2023 with no adverse findings or management letters (SAO, 2024a & 2024b). 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, 2024a). 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 (2024)*. 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 SAO 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 generally accepted accounting principles (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 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 *the 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). 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 the 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 ¹ [Debt Service Fund]
Emergency Medical Services (EMS) Fund	EMS Fund

Sincerely,
 Pam Jensen, Administrative Specialist
 October 15, 2024

¹ East County Board of Fire Commissioners Resolution 175-01072014 created the debt service fund (ECFR, 2014). 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 *2025 Proposed Budget in Brief* and *2025 Proposed 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 2023-2025.

Table 2. 2023-2025 Cash Basis Financial Summary

General Fund	Actual 2023	Adjusted 2024	Proposed 2025
Beginning General Fund Balance (Less Contingency)	\$2,053,597	\$2,356,627	\$1,682,107
General Fund Contingency	\$0	\$120,799	\$182,687
Revenue			
Taxes	\$2,963,088	\$3,034,896	\$4,318,893
Intergovernmental Revenue	\$1,137	\$10,000	\$10,500
Charges for Service	\$39,231	\$5,000	\$5,250
Miscellaneous Revenue (Includes Investment Interest)	\$88,356	\$13,000	\$42,053
Other Revenue	\$23,188	\$19,635	\$20,617
Appropriation from Contingency	\$0	\$40,120	\$0
Transfer in from Capital Projects Fund	\$377,232	\$0	\$0
Transfer in from Leave Accrual	\$4,486	\$2,754	\$11,311
Total Operating Revenues	\$5,550,316	\$5,602,831	\$6,273,418
Expenditures			
Administration	\$519,585	\$566,239	\$812,021
Operations	\$1,787,210	\$2,306,513	\$2,522,192
Fire Prevention & Public Education	\$4,528	\$12,103	\$11,476
Training	\$8,762	\$84,861	\$113,407
Facilities	\$124,419	\$160,892	\$118,581
Apparatus & Equipment Repair & Maintenance	\$70,825	\$87,766	\$76,054
Total Budgeted Expenditures	\$2,515,329	\$3,218,374	\$3,653,732
Non-Expenditures			
Total Non-Expenditures	\$0	\$0	\$0
Interfund Transfers (Out)			
Transfer to Capital Projects Fund	\$21,150	\$509,663	\$396,163
Transfer to Leave Accrual Fund	\$0	\$10,000	\$13,000
Transfer to Grants Management Fund	\$12,111	\$0	\$1,428
Transfer to Debt Service Fund	\$524,300	\$0	\$0
Total Transfers from General Fund	\$557,561	\$519,663	\$410,591
Ending General Fund Balance	\$2,477,426	\$1,864,794	\$2,209,095

Table 2. 2023-2025 Cash Basis Financial Summary (continued)

Capital Projects Fund	Actual 2023	Adjusted 2024	Proposed 2025
Beginning Capital Projects Fund Balance	\$1,075,587	\$746,848	\$1,275,183
Revenue			
Transfer in from General Fund	\$21,150	\$509,663	\$396,163
Miscellaneous Revenue (Investment Interest)	\$27,343	\$18,671	\$31,880
Total Capital Projects Fund Revenue	\$1,124,080	\$1,275,183	\$1,703,225
Expenditures			
Budgeted Expenditures (Capital)	\$0	\$0	\$1,063,812
Interfund Transfers (Out)			
Transfer to General Fund	\$377,232	\$0	\$0
Transfer to the Grants Management Fund	\$0	\$0	\$0
Transfer to the Debt Service Fund	\$0	\$0	\$0
Total Transfers from Capital Projects Fund	\$377,232	\$0	\$0
Ending Capital Projects Fund Balance	\$746,848	\$1,275,183	\$639,413
Debt Service Fund			
Beginning Debt Service Fund Balance	\$0	\$0	\$0
Revenue			
Transfer in from General Fund	\$524,300	\$0	\$0
Transfer in from Capital Projects Fund		\$0	\$0
Total Debt Service Fund Revenue	\$524,300	\$0	\$0
Expenditures			
Regular Budgeted Expenditures (LTGO Debt Service)	\$524,300	\$0	\$0
Ending Debt Service Fund Balance	\$0	\$0	\$0
Leave Accrual Fund			
Beginning Leave Accrual Fund Balance	\$46,326	\$43,015	\$51,336
Revenue			
Miscellaneous Revenue (Investment Interest)	\$1,176	\$1,075	\$1,283
Transfer in from General Fund	\$0	\$10,000	\$13,000
Total Leave Accrual Fund Revenue	\$47,502	\$54,091	\$65,620
Expenditures & Interfund Transfers Out			
Transfer to General Fund (Leave Accrual Expense)	\$4,486	\$0	\$0
Vacation Buyout on Separation	\$0	\$2,754	\$11,311
Ending Leave Accrual Fund Balance	\$43,015.30	\$51,336.36	\$54,308.77

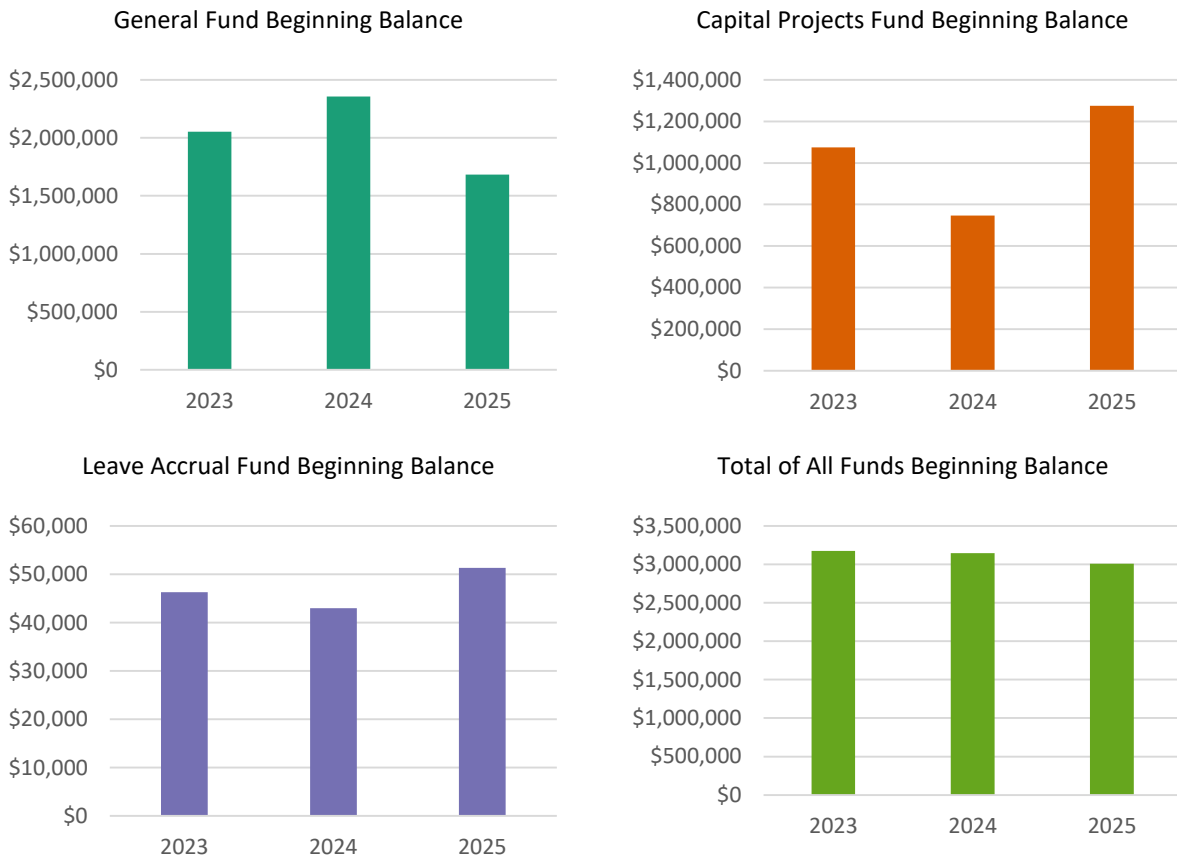
Table 2. 2023-2025 Cash Basis Financial Summary (continued)

Grants Management Fund	Actual 2023	Adjusted 2024	Proposed 2025
Beginning Grants Management Fund Balance	\$0	\$242,086	\$28,572
Revenue			
Intergovernmental Revenue	\$242,226	\$28,571	\$0
Transfer in from General Fund (Match)	\$12,111	\$0	\$1,428
Transfer in from Capital Projects Fund (Match)	\$0	\$0	\$0
Total Grants Management Fund Revenue	\$254,337	\$270,658	\$30,000
Expenditures			
Budgeted Expenditures (Grants Management)	\$12,251	\$242,086	\$30,000
Ending Grants Management Fund Balance	\$242,086	\$28,572	\$0
Emergency Medical Service (EMS) Fund			
Beginning EMS Fund Balance	\$0	\$0	\$0
Revenue			
Taxes	\$701,062	\$721,177	\$736,685
Total EMS Fund Revenue	\$701,062	\$721,177	\$736,685
Expenditures			
EMS Fund Expenditures (Passthrough)	\$701,062	\$721,177	\$736,685
Ending EMS Fund Balance	\$0	\$0	\$0
All Funds			
Total Ending Balance (All Funds)	\$3,509,375	\$3,219,884	\$2,902,817

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 2023-2025



Note: Beginning fund balances for 2023 and 2024 are actual. The beginning fund balances for 2025 are projected.

General Fund

The beginning balance of the general fund begins to decline in 2025. 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). In August of 2024, the district’s voters passed a general levy lid lift, restoring the district’s levy rate to \$1.50/\$1,000 of assessed valuation. The additional property tax revenue received beginning in 2025 will reverse this negative cash flow and the general fund beginning balance will begin to increase in 2026.

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. 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. Current and projected revenue is insufficient to fully fund the capital projects fund to address long term capital projects needs including apparatus replacement and facilities.

The significant drop in the beginning balance of the capital projects fund in 2024 resulted from transfer of funds to the general funds (and subsequently to the debt service fund) for early payoff of the district's limited tax general obligation (LTGO) bond in 2023. Transfer from the general fund to the capital projects fund was increased in 2024 and 2025 to replace the funds used for this early payoff of the district's debt.

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 slight decreases in 2024 due to payout for unused leave to employees who separated from district employment and is anticipated to be adequate to meet short-term liabilities for leave accrual. Given the increase in revenue provided by the general levy lid lift passed by the district's voters in 2024, the beginning balance of the leave accrual fund will begin to increase in 2026, and the beginning balance is projected to be adequate to meet the districts accrued leave liabilities in the mid- to long-term.

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 district's limited tax general obligation (LTGO) bond. As the district retired its debt in December of 2023 and the district has no immediate plans to issue any debt, this fund is inactive.



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. ECFR Fire Commissioners of Fire Commissioners



Commissioner Joshua Seeds, Chairperson
Term of Office: 2024-2029



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

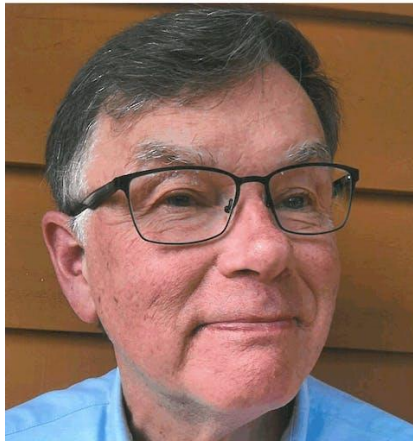
Figure 2. ECFR Fire Commissioners (continued)



Commissioner Brenden Addis
Term of Office: 2024-2025



Commissioner Martha Martin
Term of Office: 2024-2029



Commissioner Steve Hoffmaster
Term of Office: 2021-2027

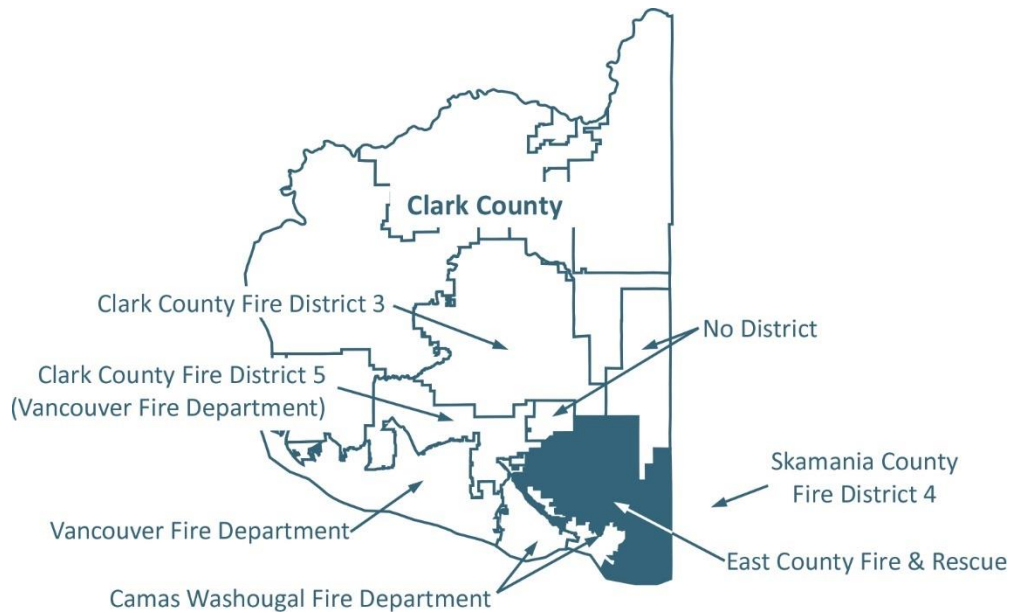
The District

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 10,742 (WA OFM, 2023). 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 and volunteer personnel. Station 93 is staffed by volunteer water tender operators and houses a Washington Department of Natural Resources fire engine and hand crew during wildfire season. This station is also used as a training facility and for storage of reserve fire apparatus.

The remaining facility, Station 92, is shared with Silver Star Search and Rescue under a co-locate agreement.

Figure 5. District Map

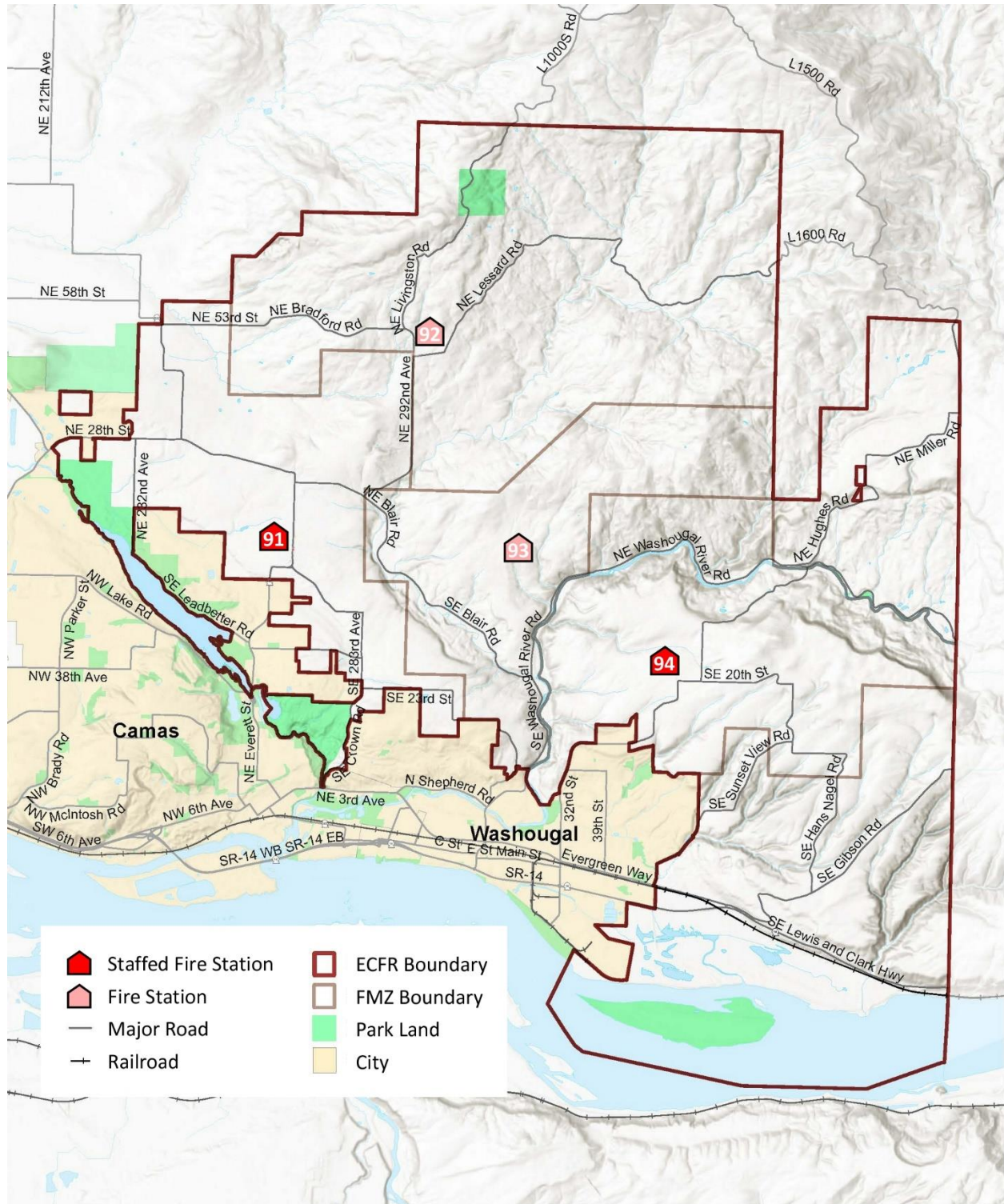


Figure 6. District Facilities



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.

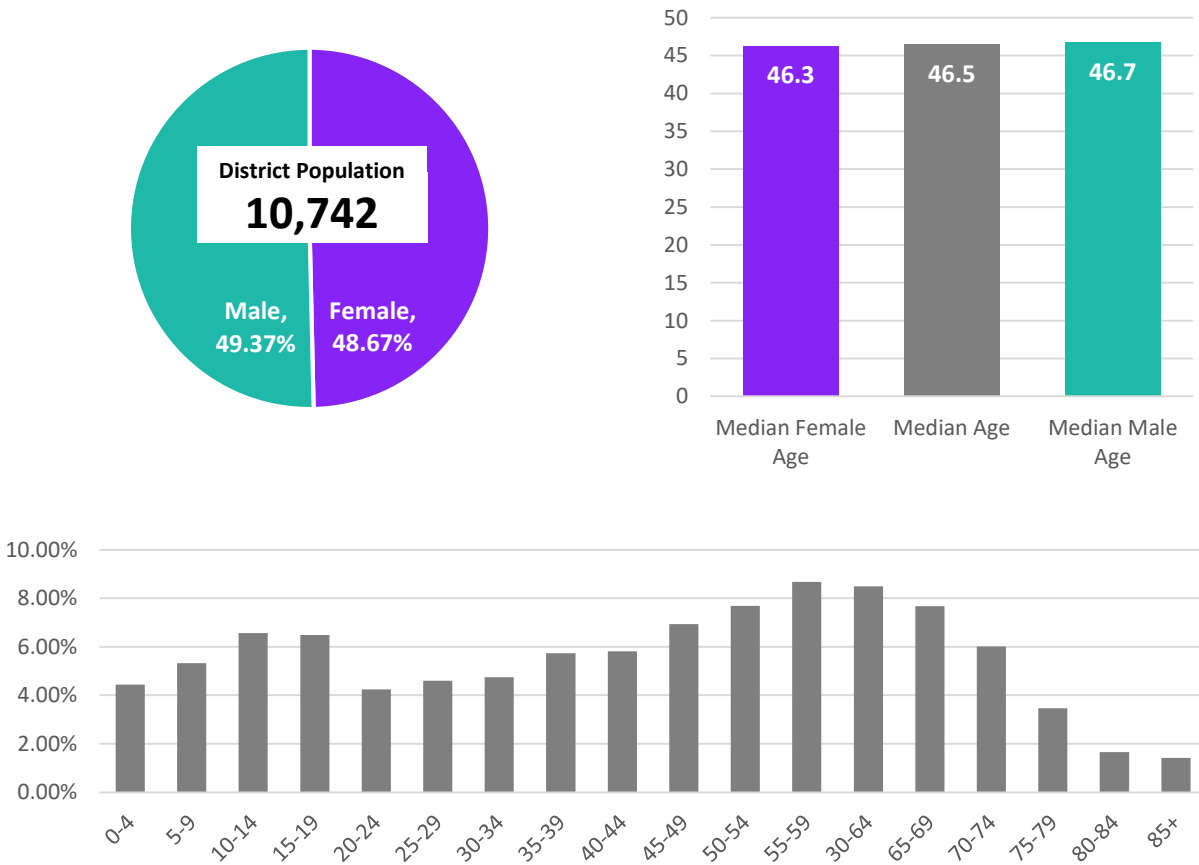
The road network within the district includes two state highways (SR 500 and SR 14) but is predominantly comprised of rural collectors and minor roads. Many of the roads within the district are dead-end. In addition, many areas of the district are served by private roads which are often single lane

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

Demographics

Based on Washington State Office of Financial Management (OFM) estimates and projected population growth, the 2025 population within East County Fire and Rescue’s response area is projected to be 10,742. The district’s 2025 average population density is estimated at 179.03 people per square mile. Figures 7-9 illustrate the district’s demographics.

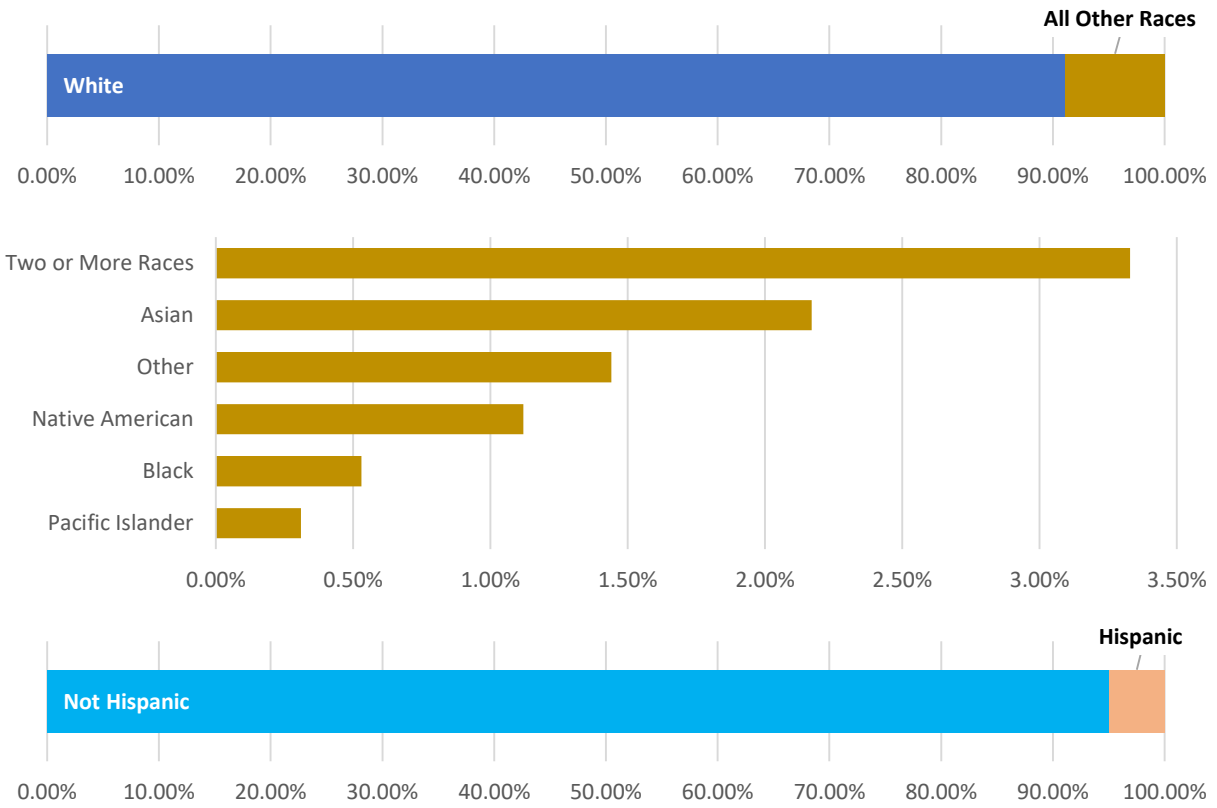
Figure 7. District Population Distribution by Sex² and Age



Note: Demographic data from Washington State Office of Financial Management. (2023). *Small areas estimates program-fire protection districts* and Clark County GIS (2021). *Fire districts*.

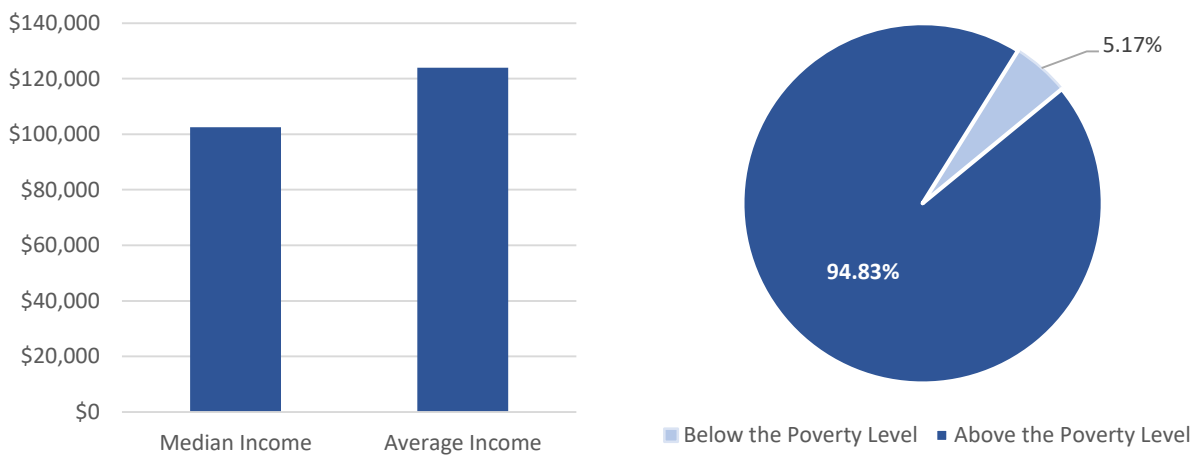
² 2020 Census data was limited to sex assigned at birth and did not include gender identity (e.g., male, female, transgender, or other).

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.

Local Economy

East County Fire and Rescue’s district in southeast Clark County is rural, comprised predominantly of residential occupancies with a small number of agricultural businesses (poultry and dairy farms and Christmas tree nurseries).

Clark County is in the Portland-Vancouver-Hillsboro metropolitan statistical area (MSA). Major industry sectors in Clark County include health care and social assistance, government (inclusive of public education), professional and business services, retail trade, leisure and hospitality, and manufacturing (Bailey, 2022).

Public Use Microdata Areas (PUMAs) are non-overlapping, statistical geographic areas that partition each state or equivalent entity into geographic areas containing no fewer than 100,000 people each. Approximately 60% of the East County Fire and Rescue is within the Clark County (Southeast)-Vancouver (East), Camas, and Washougal Cities PUMA (Clark County SE PUMA).

City of Camas: For many years, the City of Camas was a mill town with its economy driven by the Georgia Pacific (formerly Crown Zellerbach) paper mill. In 2017, Georgia-Pacific announced plans to shut down most of its operations at the mill, resulting in significant layoffs. Fortunately, the city worked to attract a more diverse business base drawing high-tech companies such as WaferTech, Analog Technologies and Sharp to the city (Solomon, 2017).

City of Washougal: Like its neighbor Camas, Washougal was a mill town with the Pendleton Woolen Mill at the center of its economy. While the woolen mill is still in operation, the City of Washougal has also seen considerable industrial development in the Port of Camas-Washougal industrial park along the Columbia River. The industrial park has 54 business tenants that contribute over 1,100 jobs to the local economy.

Major Employers

Southeast Clark County outside the cities of Camas and Washougal is primarily rural and residential with limited commercial or industrial development. As such there are few, if any major employers located within the district. Some of the major employers in adjacent cities of Camas, Vancouver, and Washougal include:

- Fischer Investments
- Wafer Tech
- Georgia-Pacific
- Sharp Laboratories of America
- Public School Districts (Camas, Evergreen, and Washougal)
- Peace Health Southwest Medical Center
- City Governments of Camas, Vancouver, and Washougal

Target Hazards

Target hazards are locations and occupancies that present a significant level of risk. In the 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 includes 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 with 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 and volunteer personnel providing 24-hour on-duty coverage for the district.

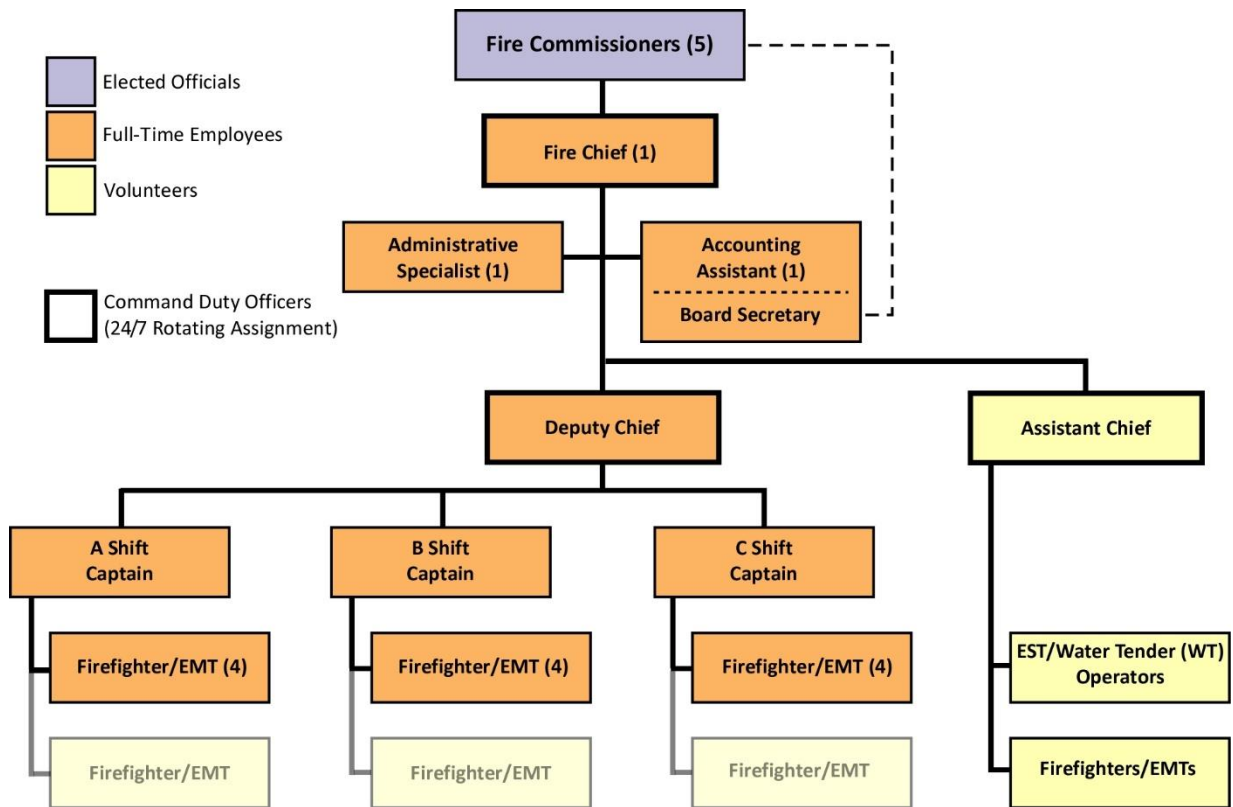
The district's three 24 shifts (A, B, and C) work 24hrs on duty, 72hrs off duty, 48hrs on duty, and then 72hrs off duty (referred to as a 1-3-2-3 schedule). Each full-time employee assigned to this schedule has one shift per month that they are not scheduled to work (Kelly shift) to reduce their workweek to 50.6 hours in accordance with the collective bargaining agreement (ECFR & Local 2444 IAFF, 2024). The district's volunteers generally respond from home to staff the district's water tenders when needed and/or self-schedule to work two shifts per month.

Staffing Model

Previously the district used a combination of full-time and part-time shift staffing. However, the district experienced excessive turnover (over 100% in 2023) and an inability to recruit and retain sufficient part-time firefighters, resulting in intermittent closure of one of the district's fire stations. In 2025, the district is transitioning to a model using increased full-time staffing supplemented by volunteer firefighters and water tender operators to provide increased reliability of response.

Figure 10 reflects the addition of three full-time firefighters and a full-time deputy chief and illustrates East County Fire and Rescue's organizational structure and lines of accountability.

Figure 10. ECFR Organization/Lines of Accountability



Changes in Volunteer Staffing

A major effort at recruiting and training volunteers has resulted in an increase in volunteer staffing to 19 members, two water tender operators and 16 volunteer firefighters (one of whom is also a water tender operator) in addition to the volunteer assistant chief. 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 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. There is considerable turnover among the district’s volunteers as many are seeking full-time fire service employment. Some volunteer members have been promoted to full-time firefighter positions with ECFR and others have been hired by other agencies.

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

2023 Personnel	Administration	Operations	Fire Prevention	Training	Facilities	Repair and 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	Fire prevention	Training	Facilities	Repair and 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	19.00	0.00	0.00	0.00	0.00	20.00
Subtotal	4.00	36.00	0.00	0.00	0.00	0.00	39.00
2025 Personnel	Administration	Operations	Fire prevention	Training	Facilities	Repair and Maintenance	Total District Staff
Full-Time	4.00	15.00	0.00	0.00	0.00	0.00	19.00
Volunteer	1.00	20.00	0.00	0.00	0.00	0.00	21.00
Subtotal	5.00	35.00	0.00	0.00	0.00	0.00	40.00

Table 3 reflects authorized staffing for 2023 and 2024. 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. 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. 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 11.

Figure 11. 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.

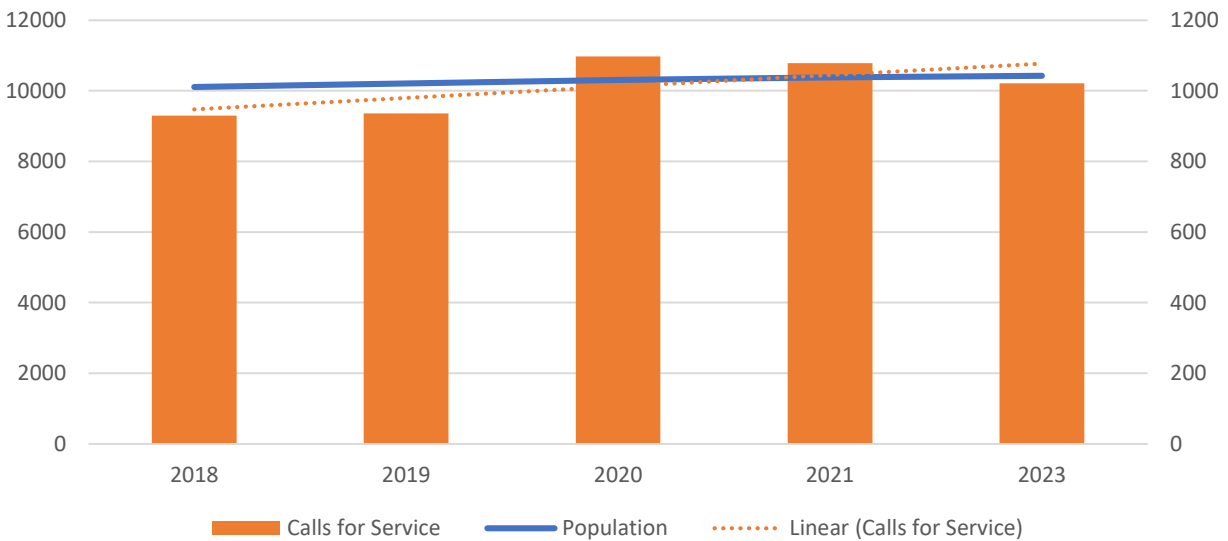
Table 4. ECFR Services

Prevention & Education	Response
<ul style="list-style-type: none"> • Fire and medical community education. • Home fire safety surveys. • Firewise (wildland interface) program. • Address sign program. • Pre-incident planning. • Community preparedness. 	<ul style="list-style-type: none"> • 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.

Population and Demand for Emergency Services

As illustrated in Figure 12, 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 12. Calls for Service and Population



Automatic and Mutual Aid

As previously discussed, the district’s shift staffing of five (with a minimum shift staffing level of four) and apparatus minimum 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 (their ambulance service area includes East County).

Mutual aid is similar in that resources from other agencies 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 a request for a greater alarm (e.g., 2nd alarm, 3rd 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 13 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 13. Minimum Response Force for a Rural Structure Fire



ECFR On-Duty Shift has 4 Personnel (if Stations 91 and 94 have minimum staffing)

As noted in Figure 13, 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 14.

Figure 14. 18-Month Frequency of Aid Given and Received (2019-2023)

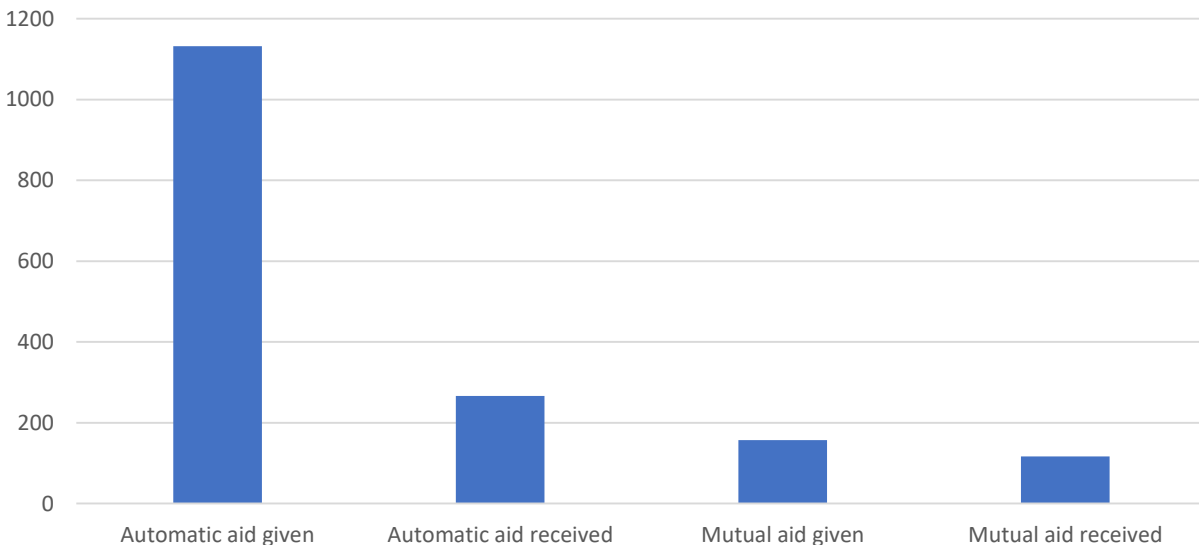
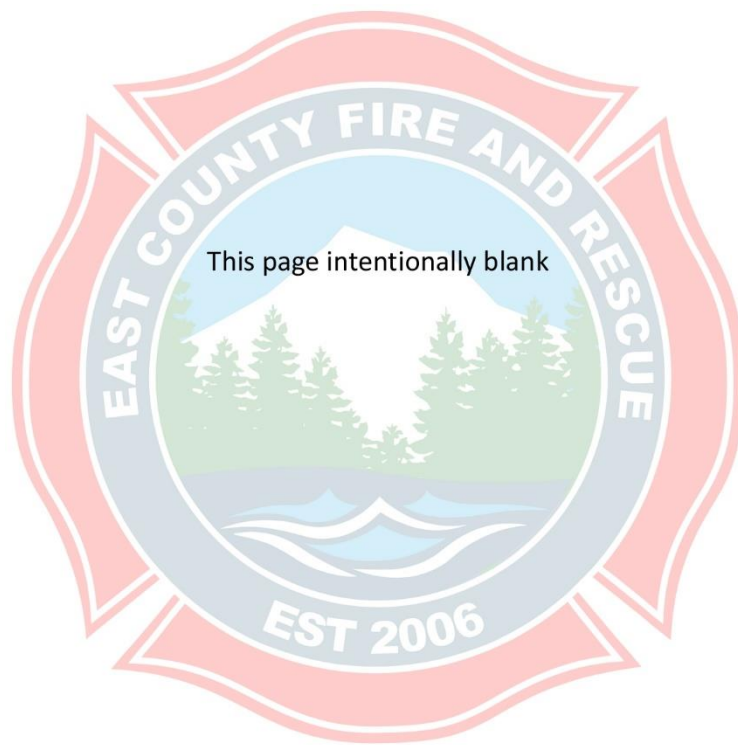


Figure 14 shows an imbalance in aid given and received. However, the simple measure provided by the number of responses in each category does not capture the complexity of aid given and received. In the case of East County Fire and Rescue (ECFR), automatic and mutual aid for structure fires often involves 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.

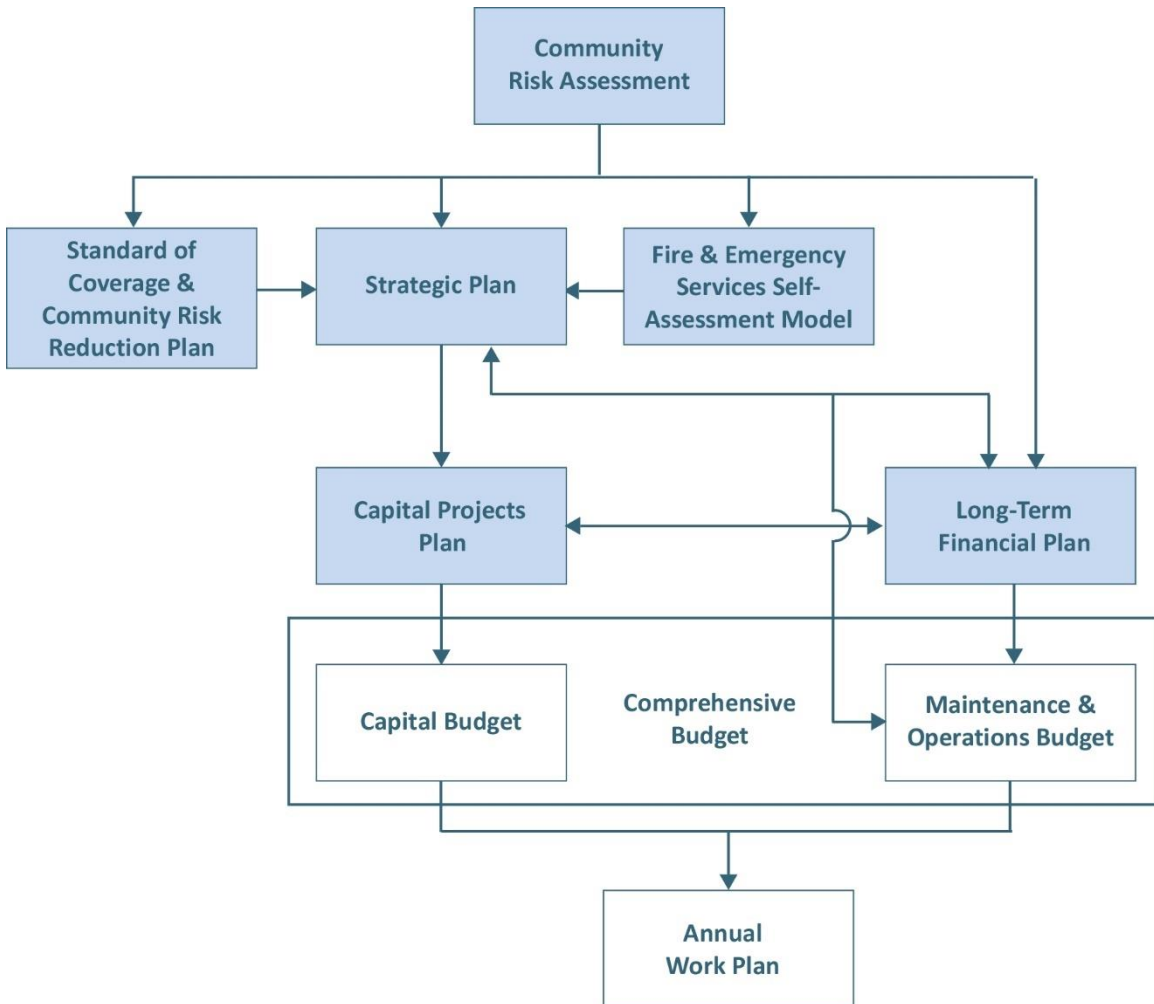
Automatic and mutual aid provide an opportunity for regional collaboration to provide the highest level of service with limited resources. An ongoing analysis of the balance of trade will likely provide opportunities to improve both the balance of aid given and received as well as the level of service 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 15 illustrates the components of the ICP, their relationships with one another and connection to the district’s annual budget process and work plan.

Figure 15. 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, it 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 2025. In 2024, the district received a \$30,000 Fire Prevention and Safety Grant from the Federal Emergency Management Agency to support development of the district’s community risk assessment, community risk reduction plan, and standard of coverage.

Volume 2-Strategic Plan

ECFR’s strategic plan (ECFR, 2023a) 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 revised its strategic plan in 2024, re-defining its mission and values and establishing a vision for the future. The revised strategic plan established comprehensive strategic goals, initiatives, and performance measures.

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. As previously identified, the district received a \$30,000 Fire Prevention and

Safety Grant from the Federal Emergency Management Agency to support development of the district's community risk assessment, community risk reduction plan, and standard of coverage

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 2025.

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 2026, 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 the 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's long term financial plan (ECFR, 2023b) provides a fiscal framework to address the district's strategic goals of developing adequate and sustainable funding and being fiscally responsible and transparent. The long-term financial plan is programmed for review and revision in 2025.

Volume 6-Capital Projects Plan

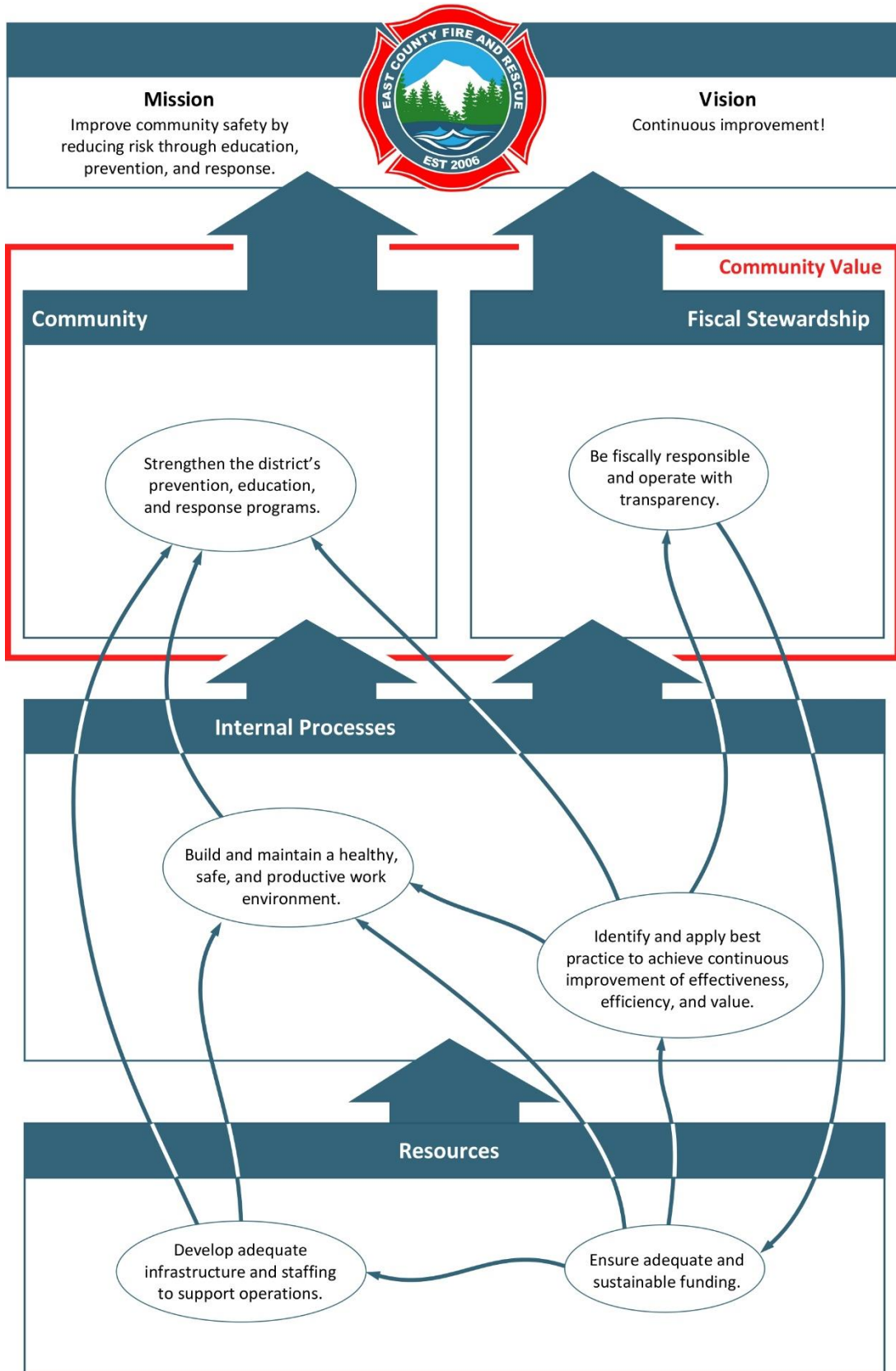
This volume of the integrated comprehensive plan establishes a long-term, prioritized schedule of capital investments to ensure that the district has sufficient resources to fulfill its mission and that critical assets are repaired or replaced before they reach the end of their useful life. The capital 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. The capital project plan was completed and presented for board adoption in the fourth quarter of 2024.

Overview of the District's Strategic Plan

The district's strategic plan (ECFR 2023a) clarified 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 tightly coupled with the district's mission, vision, and values (see Figure 16).

Figure 16. 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.
Strategic Goal 1: 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>	■	◆	■	◆	■	■
Strategic Goal 2: 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. Engage the community in building awareness and understanding of the district’s fiscal and policy making processes.</i>	◆		■			

Continued

Table 5. Functional Responsibility for Strategic Goals and Initiatives

◆ Primary Responsibility
 ■ Supportive Responsibility

Goals & Initiatives	Administrative	Operations	Prevention & Pub Ed	Training	Facilities	Repair & Maint.
Strategic Goal 3: 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.	◆	◆				
Strategic Goal 4: 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 ECFR’s performance with other similar organizations and best practices.	◆	■	■	■	■	■
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.	◆	◆	◆	◆	◆	◆
Strategic Goal 5: 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 and volunteer members.	◆	■		■		
c. Develop and maintain a capital projects plan and capital project funding strategy to meet the district’s capital infrastructure needs.	◆	◆	■	◆	◆	◆

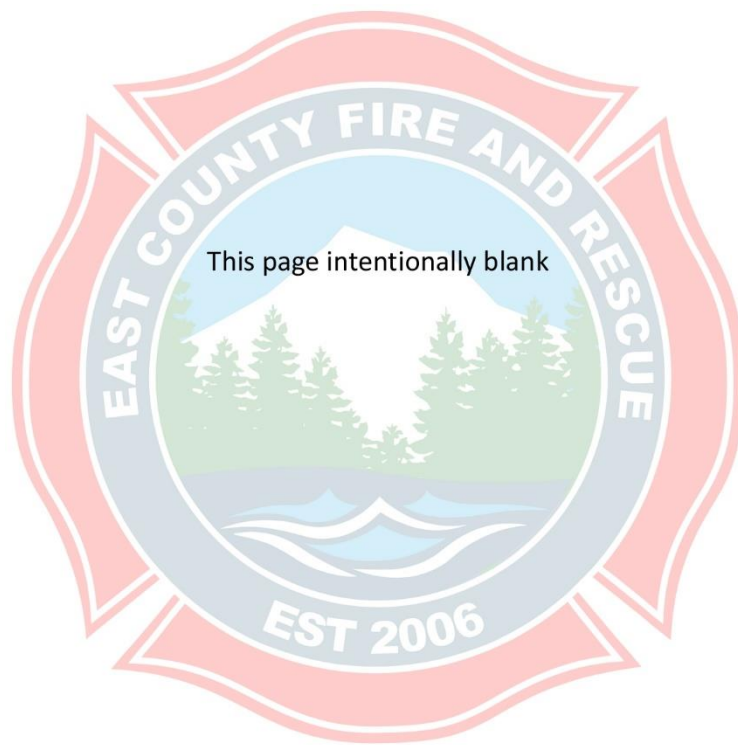
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Table 5. Functional Responsibility for Strategic Goals and Initiatives

◆ Primary Responsibility
 ◆ Supportive Responsibility

Goals & Initiatives	Administrative	Operations	Prevention & Pub Ed	Training	Facilities	Repair & Maint.
Strategic Goal 5: 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>	◆	◆			◆	
Strategic Goal 6: 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>	◆	◆	◆	◆	◆	◆

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).



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 district 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 fiscal 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 improving 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*. The district's general fund beginning balance fluctuates over time. For example, following the 2024 lid lift restoring the district's levy rate to \$1.50/\$1,000 of assessed valuation (AV) the general fund beginning balance will increase until expenses exceed revenue due to inflation. When expenses exceed revenue, the beginning balance of the general fund decreases with several options exist to maintain current service levels over time 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, 2024) 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, 2024).

Washington State Auditor permits fire districts such as ECFR to use cash basis accounting as an other comprehensive basis of accounting (OCBA) (RCW 43.09.020 & SAO, 2024). The district has determined that the use of cash basis of accounting, rather than accrual accounting as required by GAAP, provides acceptable transparency and the 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

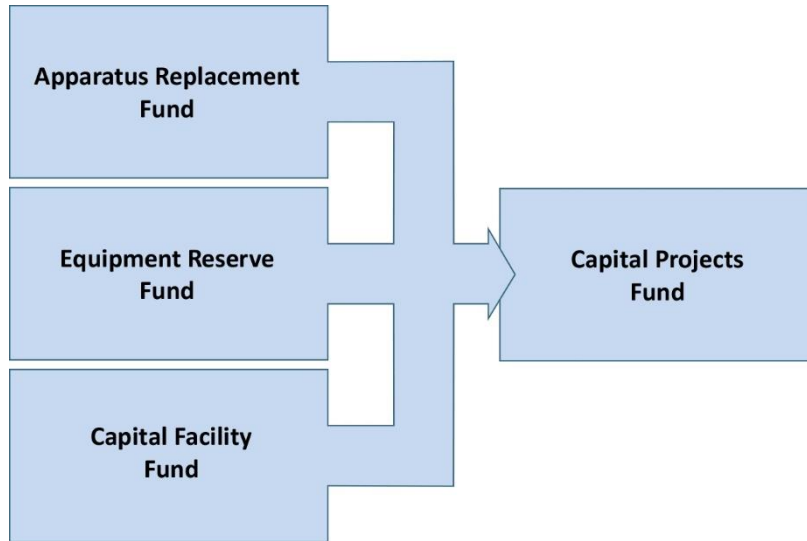
Plans are based on assumptions about what is likely to happen. As a financial plan, the district's budget is dependent on specific assumptions related to the economy, revenue, expense, and debt. The development of financial assumptions is a key element in East County Fire and Rescue's (ECFR's) long-term financial planning process. These assumptions provide a foundation for the district's long-term financial plan and serve as guidance in annual budgeting. A detailed explanation of these financial assumptions is presented in the summary of the long-term financial plan and is 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 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

In 2023 the district revised its chart of accounts to 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 17) and added a grants management fund to simplify tracking grant revenues and expenditures (ECFR, 2023d).

Figure 17. Consolidation of Capital Projects Funds



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

Budget Calendar and Workflow

Development of the 2025 budget was accomplished in a compressed timeline due to the revenue impact of the district’s fire levy lid lift ballot measure in August of 2024 as illustrated in Table 6.

Table 6. ECFR Budget Calendar

Month	Activity
June-August	Development of functional budgets (administration, operations, prevention and public education, training, facilities, and repair and maintenance). Review and revision of budget document, based on feedback from the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award program reviewers
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. The 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.

Table 6. ECFR Budget Calendar

Month	Activity
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. The 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

ECFR uses 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>Participative Process: 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>Reinforcing Strategy: 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>Time Required: 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>Mitigation Strategy: 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>Lack of Expertise: This approach requires individuals who may have limited experience and expertise to develop detailed budget projections.</p> <p>Mitigation Strategy: Professional development includes training and ongoing coaching in budget development and use of the budget as an ongoing fiscal management tool.</p>
<p>Accuracy: A bottom-up budget has potential to be more accurate as those involved are closest to the work that will be performed.</p> <p>Reinforcing Strategy: Integration of the budget into program and project management along with accurate accounting by expense category provides ongoing improvement in budget accuracy.</p>	<p>Overestimation: Competition for scarce resources may lead to an overestimation of budget needs.</p> <p>Mitigation Strategy: 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>
<p>Improved Communication and Coordination: Budget development from the bottom up improves communication and coordination between project and program managers and district executive staff.</p> <p>Reinforcing Strategy: 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>Lack of Context: 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>Mitigation Strategy: 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>

Development of Functional Budgets

Bottom-up budgeting engages 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.

In 2023, concurrent with development of the district's long-term financial plan, the district developed a ten-year capital projects schedule 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.

In 2024, the district expanded on the capital projects schedule with the development of a more comprehensive capital projects plan. The district's ten-year capital projects plan serves as the foundation for the annual capital budget. The capital projects plan is 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, 2024) 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 absence 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:

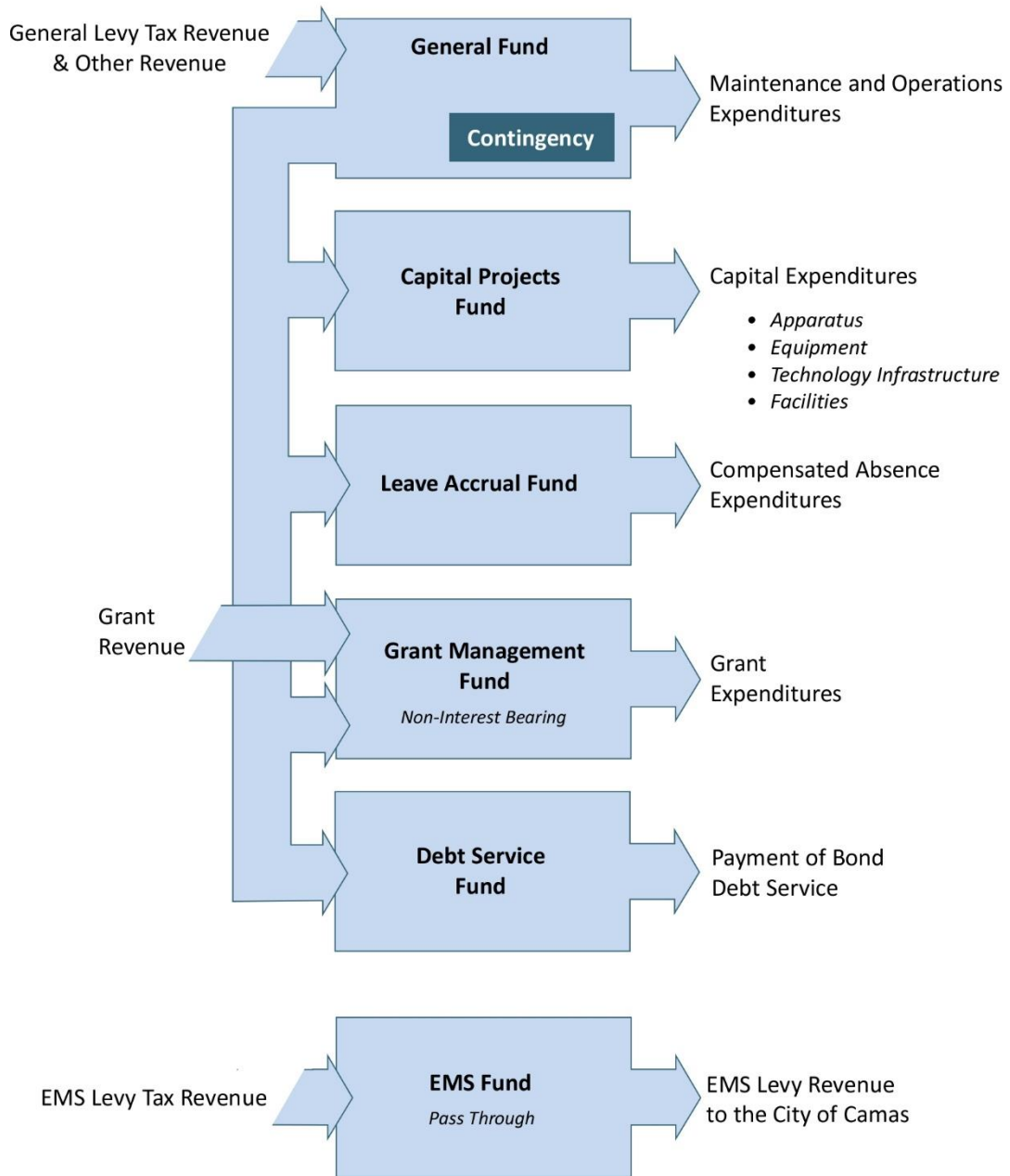
- **General Fund:** The principal operating fund, which is supported by taxes, fees, and other revenues that may be used for any lawful purpose. The fund of the district that accounts for all current expenditures (e.g., personal services, materials, and services) that are not specifically accounted for 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 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 the 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.
- **Debt Service Fund:** A fund established for the purpose of payment of debt service. The district's debt service fund is currently inactive as the district has no 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 revenue from the EMS levy passes through the EMS fund and transferred to the City of Camas for the district's share of ambulance service expenses.

Figure 18 illustrates the relationship between revenue, funds, and expenditure.

Figure 18. 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 leadership and management that are 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 within other funds. Table 8 illustrates the allocation of budgeted expenditures with each fund for the 2025 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, 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 19.

Figure 19. 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 changes and a 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

The 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 2025 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

Based on the Congressional Budget Office's assessment of the economic outlook in August of 2024 (CBO, 2024), the district anticipates that national economic output will stagnate, unemployment will rise, and inflation continue to slow over the next several years, returning to the Federal Reserve's long run goal of 2% annual inflation. In addition, the federal funds rate (the rate financial institutions charge each other for overnight loans) will begin to decline in the first quarter of 2025.

While real estate values and home sales have slowed over the last several years, lowering interest rates are likely to have a positive impact on the real estate market and assessed valuation within the district. As such, assessed valuation within Clark County will continue to increase at a modest rate over the next several years.

Revenue Assumptions

The voters passed a lid lift restoring the district's general levy rate to \$1.50/\$1,000 of assessed valuation (AV) for 2025 (i.e., single year, permanent lid lift). The district's lawful levy in 2025 is based on the restored levy rate of \$1.50/\$1,000 AV and the district's AV established in 2024 for the 2025 tax year. Estimated 2024 assessed valuation for the district (for the 2025 tax year) provide by the Clark County Assessor's Office is \$2,865,225,001, a 2.32% increase from the prior year. This increase is substantially lower than the year-to-year increase observed in the prior two years (29.65% in 2022 and 4.18% in 2023). The smaller increase in assessed valuation in 2024 is due to multiple intersecting factors, 1) slowing in the growth of real estate values within the region and 2) several small annexations by the city of Camas which reduced the number of tax lots within the district.

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. Between 2017 and 2024 the district saw an average annual increase in assessed valuation of 9.05% and a median annual increase of 6.02% (use of the median mitigates the large single year increase in AV that occurred in 2022). The district's 2023 long term financial plan originally anticipated continued growth in AV at 7% annually.

Mid-term revision of the district's long-term financial plan has reduced projected AV growth to an annual average of 5%. With general and EMS levy rates at or 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 ongoing new construction.

Expenditure Assumptions

Expenditure assumptions are influenced by inflation which generally increases the expense of goods and services over time. In recent years the inflation rate has increased dramatically. However, it has now started to fall and is anticipated to be between 3% and 4% within the next year.

Staffing changes in 2025 impacting expenditures include: 1) Hiring three full-time firefighters and moving the Kelly relief firefighter back to a shift assignment to provide four firefighters and a captain on each shift. 2) Eliminating the use of part-time firefighters to maintain shift staffing due to frequent turnover and inability to consistently recruit qualified candidates for these positions. 3) Addition of a full-time deputy fire chief to assist the fire chief in management of district operations command duty officer coverage.

In addition to increased staffing, compensation studies conducted for the firefighters and officers represented by the International Association of Firefighters, and for the district's fire chief and deputy chief identified the need to increase compensation to address internal and external equity in compensation, reducing potential for turnover among full-time staff.

A compensation study conducted jointly by the district and Local 2444, International Association of Firefighters determined that the district's firefighters and officers were compensated 9.04% lower than the median compensation of firefighters and officers in comparable districts³. The district's current collective bargaining agreement contains provisions to increase compensation to the median of comparable districts over the next three years (2025-2027) (ECFR & Local 2444 IAFF, 2024). In addition, labor costs are impacted by contractual compensation increases which will be 3.8% for employees represented by the International Association of Firefighters (IAFF) and 3.2% for employees represented by the Office Professional Employees International Union (OPEIU) (OPEIU, 2023).

The district also conducted a compensations study for the position of fire chief and deputy chief. This study determined that the district's fire chief was compensated 21.98% lower than the median compensation of fire chiefs in comparable districts (the same comparable districts were used in the firefighters and fire chief compensation studies). As the district's fire chief is retiring in December of 2024, the district identified the need to increase the salary of the fire chief and establish the salary of the deputy chief (new position in 2025) with a range from 85% to 100% of the median of comparable districts to recruit and retain qualified personnel for these positions.

³ Comparability with other districts was determined based on assessed valuation, population, and geography (i.e., west of the Cascade mountains). These criteria are used by the Washington Public Employment Relations Commission in determining comparability between public employers.

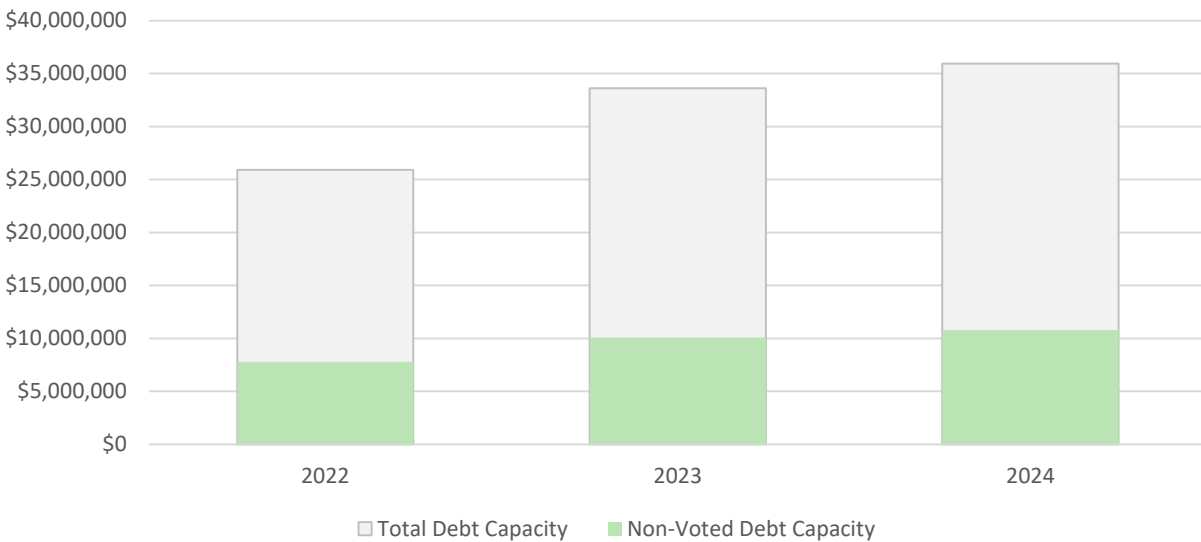
Debt Assumptions

East County Fire and Rescue paid 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.

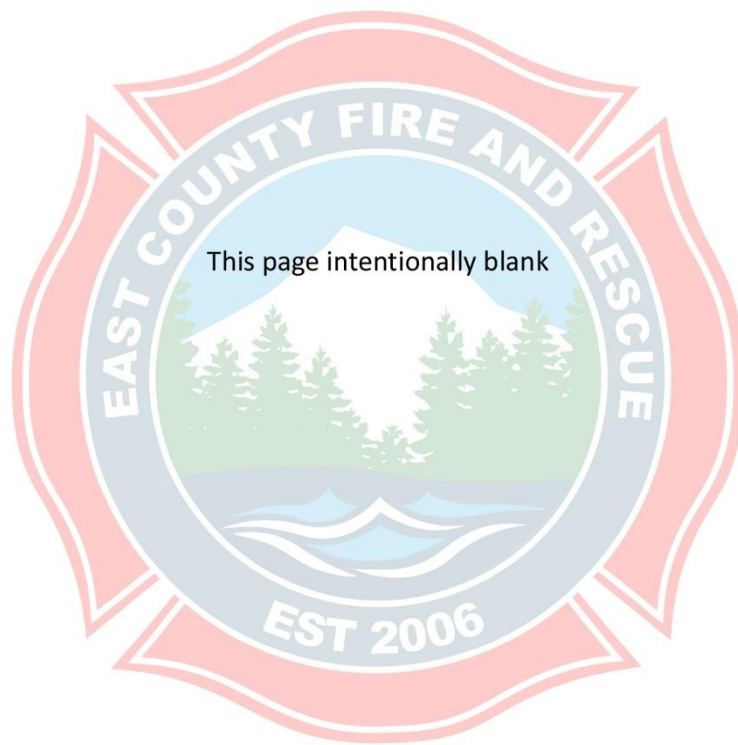
In accordance with the provisions of the *Revised Code of Washington (RCW) 52.16.061 General obligation bonds – Issuance – Limitations*, the district is limited to an amount equal to 0.375 percent of assessed valuation for non-voted debt and 1.25 percent of assessed valuation for voted debt. Any non-voted 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. Voted bond levies are 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, an 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 20.

Figure 20. Debt Capacity



While the district has substantial 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 within the next several years.



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

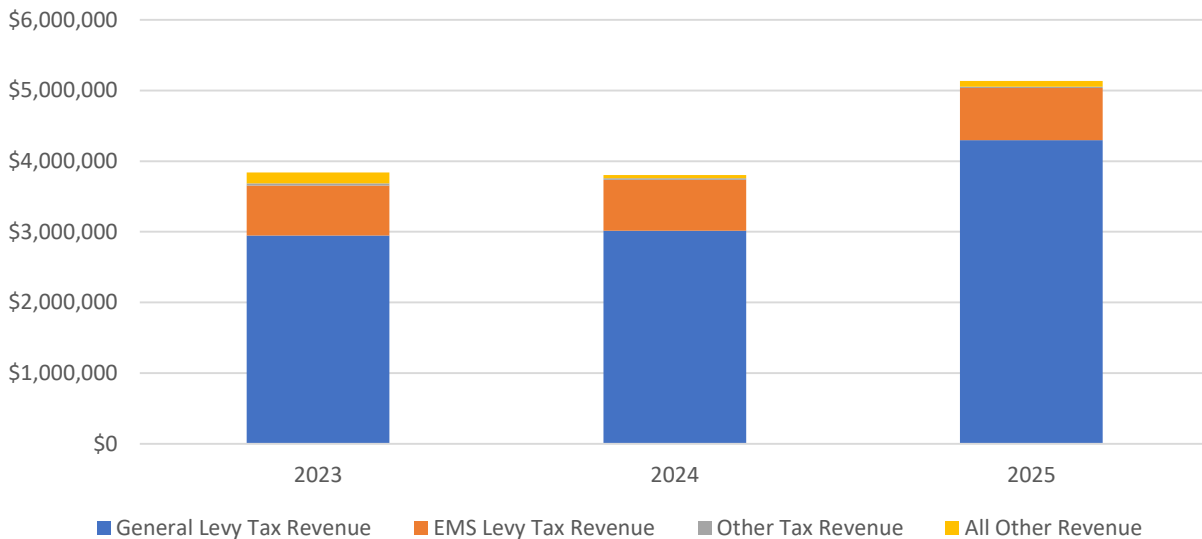


Table 9. Revenue Distribution Detail

Revenue Stream	2023	2024	2025	2025 Distribution
General Levy Tax Revenue	\$2,948,395	\$3,013,945	\$4,297,838	83.71%
EMS Levy Tax Revenue	\$705,498	\$721,177	\$736,685	14.35%
Other Tax Revenue	\$33,639	\$20,951	\$21,056	0.41%
All Other Revenue	\$151,913	\$47,635	\$78,419	1.53%
Total Revenue	\$3,839,444	\$3,803,708	\$5,133,998	100.00%

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

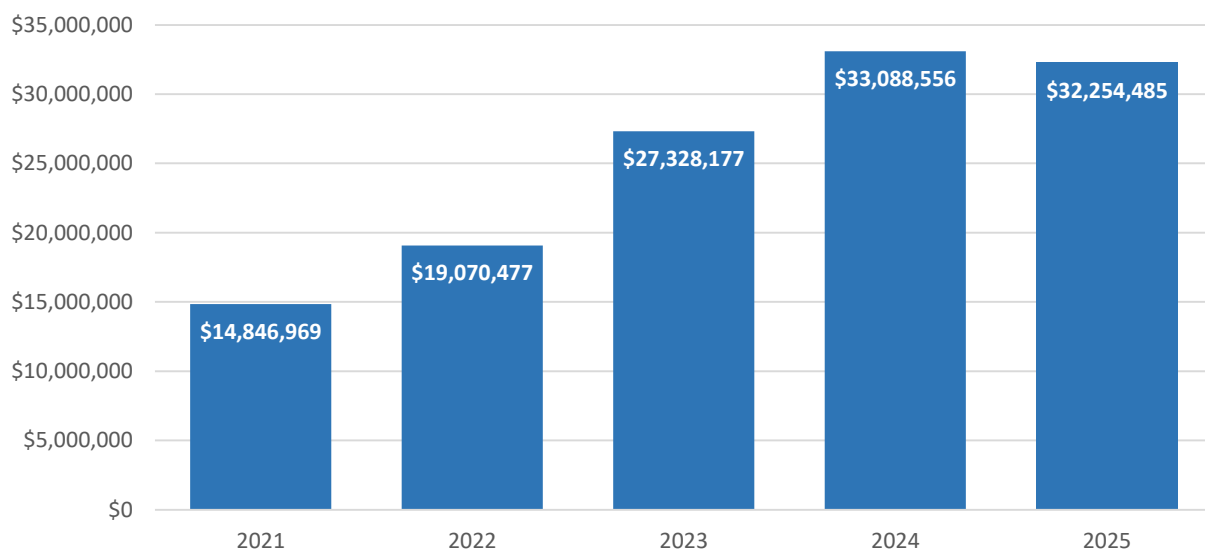
state constitution to limit annual increases in property taxes levied to 1%, plus revenue from new construction added to the tax rolls in the previous year (*Washington State Constitution Amendment 95 Article 7 Section 2*). The second important limitation is the maximum regular tax rate for fire districts 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 rates. 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 the 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 are 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 2024 general levy tax collection was \$2,800,336,922 which at a general levy rate of \$1.08/\$1,000 AV provided a general levy of \$3,013,945. The AV for EMS levy tax collection in 2024 was \$2,803,586,710 which at an emergency medical service (EMS) levy rate of \$0.26/\$1,000 provided an EMS levy of \$721,177. 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 (2025) increases in AV because of new construction.

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



The district's projected assessed valuation (AV) for 2025 is \$2,865,225,001 for the general levy which at a levy rate of \$1.50/\$1,000 AV will provide a general levy of \$4,297,838. The district's projected AV for the EMS levy is slightly higher at \$2,868,703,039 which at a levy rate of \$0.26/\$1,000 AV, will provide an EMS levy of \$736,685.

Interlocal Agreements

ECCR 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

The general levy lid lift passed by the voters in August of 2024, restored the district's levy rate to \$1.50/\$1000 of AV, resulting in a property tax revenue increase of \$1,283,893. This increase in revenue will allow the district to improve service delivery levels by hiring three additional firefighters and a deputy fire chief as well as providing the funds necessary to meet short- to mid-term capital project needs. The district is projected to maintain a positive cash flow through 2028 and a general fund beginning balance above 38% of anticipated expenditures through 2031.

Over time, constitutional and statutory limitations on revenue will continue to provide a challenge to maintain service levels in the face of rising expenses and increased demand for service.

- While increased revenue from the 2024 general levy lid lift provides funding to meet short to mid-term apparatus and equipment replacement, the district does not have enough revenue to fund identified long-term capital projects such as ongoing apparatus replacement or capital facilities projects.
- The district has sufficient funding to meet short- to mid-term compensated absence liabilities. The beginning balance in the compensated absence fund is projected to increase the percentage of full funding within the compensated absence fund over the next several years.

- Over the next six years, it is likely that the cost of labor, materials, and services needed to maintain service delivery levels will rise faster than the constitutionally limited increases in the district's general property tax levy. To address this constitutionally created structural deficit the district will need to present a general levy lid lift to the voters to increase the levy rate within statutory limits at some point within that timeframe.

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 2023	Amended 2024	Proposed 2025	Change	Distribution
Beginning Balance (Less Contingency)	\$2,053,597	\$2,356,627	\$1,864,794	-20.87%	28.98%
General Fund Contingency	\$0	\$120,799	\$182,326	50.93%	2.83%
Taxes	\$2,963,088	\$3,034,896	\$4,318,823	42.31%	67.11%
Intergovernmental Revenues	\$1,137	\$10,000	\$10,500	5.00%	0.16%
Charges for Service	\$39,231	\$5,000	\$5,250	5.00%	0.08%
Miscellaneous Revenues	\$88,356	\$13,000	\$42,062	223.55%	0.65%
Other Revenues	\$23,188	\$19,635	\$0	0.00%	0.00%
Appropriation from Contingency	\$0	\$40,120		-100.00%	0.00%
Transfer in from Capital Projects Fund	\$377,232	\$0	\$0	0.00%	0.00%
Transfer in from Leave Accrual Fund	\$4,486	\$2,754	\$11,311	310.71%	0.18%
Total General Fund Revenue	\$5,550,316	\$5,602,831	\$6,435,066	14.85%	100.00%

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 functions 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 2025 proposed district budget is 8.73% higher than the amended 2024 budget (including expenses and transfers to other funds). General fund budgeted expense is 13.53% higher than the 2024 amended budget.

Factors impacting on the changes in the general fund budget:

- Increase in administration function expense is largely influenced by the addition of a deputy fire chief position and establishment of chief officer (fire chief and deputy chief) compensation at the median of comparable agencies. Contractual cost of living adjustments for administrative staff represented by the Office Professional Employees International Union (OPEIU) represent a smaller percentage of the increase in administrative costs.
- Increase in operations function expense is largely influenced by the addition of three full-time firefighters and increases in compensation moving towards the median of comparable agencies (over three years) and cost of living adjustments for firefighters and officers represented by the International Association of Firefighters (IAFF). Additional impacts to the operations function budget include the need to replace personal protective equipment that has exceeded its 10-year lifespan, and improvements to fire and rescue equipment to improve service delivery and the safety of the district's members.
- The training function budget increased substantially due to the district's expanded number of volunteer firefighters and water tender operators (expense of testing for certification), the need to expand professional development of the district's full-time staff.
- The facilities and apparatus and equipment repair and maintenance functions budgeted expense in 2025 were significantly reduced from the 2024 amended budget. These reductions reflect unanticipated expenses in 2024 related to mold mitigation and water damage from broken pipes at Station 94 and substantial fleet maintenance expenses related to tire replacement and repairs to Engine 94. These expenses increased above originally budgeted amounts and required a contingency transfer and budget amendment.
- The amount of funds transferred from the general fund to the capital projects fund decreased in 2025 as the 2024 transfer from the general fund to the capital projects fund included \$200,000 above the amortized expense of capital projects to replace funds transferred from the capital projects fund to the general fund for early payoff of the district's limited tax general obligation (LTGO) bond in December of 2023.

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 2023	Amended 2024	Proposed 2025	Change	Distribution
Administration	\$503,470	\$566,239	\$812,021	43.41%	22.22%
Operations	\$1,770,719	\$2,306,513	\$2,522,192	9.35%	69.03%
Fire Prevention & Public Education	\$4,528	\$12,103	\$11,476	-5.18%	0.31%
Training	\$8,762	\$84,861	\$113,407	33.64%	3.10%
Facilities	\$124,419	\$160,892	\$118,581	-26.30%	3.25%
Repair & Maintenance	\$70,825	\$87,766	\$76,054	-13.34%	2.08%
Budgeted Expenditures	\$2,482,723	\$3,218,374	\$3,653,731	13.53%	100.00%
Transfer to Capital Projects Fund	\$21,150	\$509,663	\$396,153	-22.27%	96.49%
Transfer to Leave Accrual Fund	\$0	\$10,000	\$13,000	30.00%	3.17%
Transfer to Grants Management Fund	\$12,111	\$0	\$1,428	>100.00%	0.35%
Transfer to Debt Service Fund	\$524,300	\$0	\$0	0.00%	0.00%
Transfers from the General Fund	\$557,561	\$519,663	\$410,581	-20.99%	100.00%
Total General Fund Budget	\$3,040,284	\$3,738,037	\$4,064,312	8.73%	

Table 12. General Fund Expense by Category Detail

Expense	Actual 2023	Amended 2024	Proposed 2025	Change	Distribution
Personal Services	\$2,012,206	\$2,491,979	\$2,859,375	14.74%	78.26%
Materials & Services	\$470,517	\$726,395	\$794,356	9.36%	21.74%

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

Personnel Summary

Staff for the administrative function are comprised of four full-time personnel and one volunteer, the fire chief, deputy fire chief, administrative specialist, accounting assistant, and the volunteer assistant chief. The fire chief, deputy chief, and assistant chief also have operational responsibility but are accounted for within the administrative function.

Performance Measures

Performance measures developed as part of the district's long-term financial plan and strategic plan have been integrated into the district budget in 2025 as illustrated in Table 13.

Table 13. Administration Performance Measures

Community Perspective					
Strategic Goal 1: Strengthen the district’s prevention, education, and response programs.					
Initiative	Performance Measure	District Performance			
<i>Develop and maintain a comprehensive community risk assessment.</i>	Develop the community risk assessment (CRA) by the end of the 2 nd quarter of 2024.	Reprogrammed for completion by the end of the 3 rd quarter of 2025.			
	Discussion: Based on the timing of grant funded support for this project development of the community risk assessment has been reprogrammed for completion by the end of the third quarter of 2025. Once complete, the CRA will be reviewed and updated on a five-year cycle.				
<i>Develop and maintain a comprehensive standard of coverage and community risk reduction plan.</i>	Develop the standard of coverage and community risk reduction plan by the end of the 4 th quarter of 2024.	Reprogrammed for completion by the end of the 4 th quarter of 2025.			
	Discussion: Based on the timing of grant funded support for this project development of the community risk assessment has been reprogrammed for completion by the end of the 4 th quarter of 2025. Once complete, the CRA will be reviewed and updated on a five-year cycle.				
Fiscal Stewardship Perspective					
Strategic Goal 2: Be fiscally responsible and operate with transparency.					
Initiative	Performance Measure	District Performance			
<i>Develop, maintain, and operate under sound fiscal policy and procedure.</i>	Clean bi-annual financial and accountability audits from the Washington State Auditor’s Office.	The district received clean financial and accountability audits from the Washington State Auditor’s Office (SAO) for calendar (fiscal) years 2022 and 2023. This audit was completed in the 4 th quarter of 2024.			
	Maintain or improve the district’s Standard and Poor’s (S&P) bond rating (AA-).	Year	2022	2023	2024
		S&P Bond Rating	A+	AA-	AA-
	Receive the Government Finance Officers Distinguished Budget Presentation Award annually.	Year	2022	2023	2024
		GFOA Budget Award	n/a	n/a	Yes

Continued

Table 13. Administration Performance Measures

Initiative	Performance Measure	District Performance			
<p><i>Develop, maintain, and operate under sound fiscal policy and procedure (continued).</i></p>	<p>General fund beginning balance of greater than or equal to 38% of budgeted general fund expenses on an annual basis.</p>	<p>Year % of Expense%</p>	<p>2022 73.92%</p>	<p>2023 81.64%</p>	<p>2024 76.98%</p>
	<p>The percentage of full funding within the capital projects fund (based on projected future expenses and liabilities).</p>	<p>Year % of Full Funding</p>	<p>2022 29.96%</p>	<p>2023 27.78%</p>	<p>2024 17.94%</p>
	<p>The percentage of full funding within the leave accrual fund (based on projected future expenses and liabilities).</p>	<p>Year % of Full Funding</p>	<p>2022 <i>Undefined</i></p>	<p>2023 68.55%</p>	<p>2024 57.17%</p>
	<p>Discussion: Prior to development of the district’s first long-term financial plan in 2023, the district did not have a well-defined strategy to address future capital projects funding or accrued leave liabilities. The long-term financial plan identified the requisite level of funding for future capital projects and liabilities as well as short-to-mid-term strategies to address these issues. However, additional revenue will be required to address capital facilities and long-term apparatus replacement requirements. Future revisions to the long-term financial plan will address potential funding for capital facilities and long-term apparatus replacement.</p>				
<p><i>Maintain a long-term financial plan to provide context and a framework for fiscal decision-making.</i></p>	<p>Review and update the long-term financial plan by the end of the 4th quarter on a two-year cycle (beginning in 2025).</p>	<p>Review and updated 10-year prospective cash flow completed in the 3rd quarter of 2024 based on passage of a general levy lid lift in August of 2024 and updated data on assessed valuation.</p>			
	<p>Discussion: The district’s long-term financial plan was adopted by the board of fire commissioners on September 1, 2023. Comprehensive review and revision of the district’s long-term financial plan is programmed for 2025. This revision will incorporate scenario planning examining alternative revenue options and approaches to address the district’s operational and capital requirements.</p>				
<p><i>Develop and maintain a capital projects plan and capital project funding strategy to meet the district’s capital infrastructure needs.</i></p>	<p>Develop the district’s capital projects plan by the end of the 2nd quarter of 2024.</p>	<p>Completion of the capital projects plan was delayed due to workload but completed by the end of the 4th quarter of 2024.</p>			
	<p>Discussion: The district’s capital projects plan currently addresses the district’s fleet of fire apparatus and other vehicles, capital equipment, and capital facilities maintenance projects. However, it does not address long-term capital facilities requirements. This critical component of capital projects planning will be integrated following assessment of fire station location as part of developing the district’s standard of coverage.</p>				

Continued

Table 13. Administration Performance Measures

Initiative	Performance Measure	District Performance			
<i>Engage the community in building awareness and understanding of the district’s fiscal and policy making processes.</i>	Percentage of board of fire commissioner’s meetings providing remote access (e.g., Zoom).	Year % Remote Access to Public Meetings	2022 100%	2023 100%	2024 100%
	Percentage of board of fire commissioner’s meeting video recordings accessible on the district’s website.	Year % Video Accessible	2022 0%	2023 0%	2024 100%
<i>Engage the community in building awareness and understanding of the district’s fiscal and policy making processes (continued).</i>	Annual number of social media posts addressing fiscal and policy issues.	Year Number of Posts	2022 2	2023 10	2024 41
	Integrated comprehensive plan components accessible on the district’s website.	Year Plan Components Web Accessible	2022 N/A	2023 1	2024 3
	Annual number of newsletter articles addressing fiscal or policy issues.	Year # of Newsletter Articles	2022 1	2023 2	2024 2
	<p>Discussion: The district has made great strides in improving transparency over the last two years. However, in 2024, the district determined that many residents did not know who their fire and rescue service is, how the fire district is funded, and the nature of its governance. To address that issue the district combined a public education initiative on hands-only cardiopulmonary resuscitation (CPR) and identification of the district’s service area via a direct mailing to all households in the district. Additional outreach needs to be done!</p>				

Continued

Table 13. Administration Performance Measures

Internal Process Perspective					
Strategic Goal 3: Build and maintain a healthy, safe, and productive work environment.					
Initiative	Performance Measure	District Performance			
<i>Implement a comprehensive health and wellness program focusing on physical fitness, mental health, and nutritional guidance.</i>	Number of members completing an NFPA 1581 physical examination.	Year	2022	2023	2024
		Physical Exam	0	3	3
	Percentage of members participating in physical (PT) training while on shift [self-reported].	The district has not previously had a mechanism to track participation in physical training other than informal observation. There are two options for assessing this performance measure, one is to include on-shift PT participation as part of an annual member survey and the other is to track PT participation using the district’s learning management system (like other types of training record keeping). In 2025, the district will identify the most appropriate or effective method and implement tracking of this performance measure.			
	Annual number of labor and industries worker’s compensation claims and Board for Volunteer Firefighters injury compensation claims.	Year	2022	2023	2024
		L&I Claims	1	0	1
	The annual number of workdays lost due to on-the-job injury.	Year	2022	2023	2024
		Lost Workdays	1	64 ⁴	99 ⁴
	Discussion: The district has taken positive steps toward improvement of member health and safety. This has included providing workout facilities for member use while on duty, providing entry physicals and availability of annual physicals for full-time firefighters and officers, and installation of source capture diesel exhaust extraction systems. However, participation by full-time personnel in employer paid physicals has been limited. Similarly, while workout facilities are available, not all members working on shift avail themselves of this opportunity. There is potential for significant improvement in the district’s comprehensive health and wellness program.				

Continued

⁴ 64 days of time loss in 2023 and 95 days of time loss in 2024 related to a 2021 labor and industries worker’s compensation claim.

Table 13. Administration Performance Measures

Initiative	Performance Measure	District Performance
<p><i>Establish open channels of communication where staff can report concerns, suggest improvements, and provide feedback on workplace conditions without fear of reprisal.</i></p>	<p>Case examples of the impact of feedback on organizational improvements</p>	<p>In 2024, district members identified persistent mold conditions fire stations 93 and 94. The district took deliberate steps to investigate this reported condition and contract for remediation services.</p>
	<p>Member satisfaction and trust in the communication process.</p>	<p>In 2025, the district will implement a member survey to begin tracking this performance measure.</p>
	<p>Discussion: Anecdotally the district has seen an increase in trust and willingness to report concerns, suggest improvements, and provide feedback on workplace conditions. Continued efforts to build trust and maintaining the commitment to continuous improvement will be essential in this process.</p>	
<p><i>Develop a recognition and reward system to acknowledge and celebrate the achievements and contributions of staff members.</i></p>	<p>Member satisfaction with the recognition program.</p>	<p>In 2025, the district will implement a member survey to begin tracking this performance measure.</p>
	<p>Diversity of achievements recognized [QUALITATIVE].</p>	<p>In 2024, the district awarded unit citations, one for customer service during response to a water problem and the second for rescuing an occupant who was trapped in a house fire. In 2023 the district recognized the coordinator of the district’s open house with an exceptional service award.</p>
	<p>Discussion: The district developed and adopted <i>Standard Operating Guideline (SOG) 1.2.7 Recognition Program</i> (ECFR, 2024a), formalizing the process for recognition of exceptional work in the emergency and non-emergency context. Continued work will be necessary to reinforce this formal process with ongoing informal recognition of solid work on a day-to-day basis.</p>	

Continued

Table 13. Administration Performance Measures

Initiative	Performance Measure	District Performance								
<i>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.</i>	Member satisfaction with work-life balance.	In 2025, the district will implement a member survey to begin tracking this performance measure.								
	Availability of response from both Stations 91 and 94	<table border="1"> <thead> <tr> <th>Year</th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Response Availability</td> <td>88.63%</td> <td>65.81%</td> <td>80.61%</td> </tr> </tbody> </table>	Year	2022	2023	2024	Response Availability	88.63%	65.81%	80.61%
	Year	2022	2023	2024						
	Response Availability	88.63%	65.81%	80.61%						
Full-time turnover rates.	<table border="1"> <thead> <tr> <th>Year</th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Full-time turnover</td> <td>10%</td> <td>30%</td> <td>0%</td> </tr> </tbody> </table>	Year	2022	2023	2024	Full-time turnover	10%	30%	0%	
Year	2022	2023	2024							
Full-time turnover	10%	30%	0%							
Discussion: The district will gather baseline data on satisfaction with work life balance related to the district’s current 24 hours on followed by 48 hours off (24/48) schedule prior to starting a new work schedule intended to improve work life balance. The new schedule will be trialed in 2025 with assessment of impact prior to a decision to retain the new schedule or return to the 24/48 schedule.										
Internal Process Perspective										
Strategic Goal 4: <i>Identify and apply best practice to achieve continuous improvement of effectiveness, efficiency, and value.</i>										
Initiative	Performance Measure	District Performance								
<i>Maintain a strategic plan to provide clear direction and establish goals and objectives for the district.</i>	Develop the strategic plan by the end of the 1 st quarter of 2024.	The district’s strategic plan was adopted by the board of fire commissioners on October 4, 2023.								
	Review and update the strategic plan by the end of the 2 nd quarter on a five-year cycle (beginning in 2028).	The district plans to review and update its strategic plan in 2028.								
	Discussion: The district’s strategic plan is a key component of the integrated comprehensive planning process and has been integrated into the district’s budget process, annual work plan, and day to day operations.									
<i>Implement a robust benchmarking process to compare ECFR’s performance with other similar organizations and best practices</i>	Develop the fire and emergency services self-assessment model (FESSAM) by the end of the 4 th quarter of 2025	This initiative has been reprogrammed for completion in 2026 due to workload.								
	Discussion: While the district is not pursuing accreditation, the fire and emergency services self-assessment model will be used as a critical element of the district’s benchmarking process and has been incorporated in the development of the district’s capital projects plan and 2025 proposed district budget.									

Continued

Table 13. Administration Performance Measures

Initiative	Performance Measure	District Performance
<p><i>Define and regularly measure key results that align with the district's strategic goals, initiatives, and objectives.</i></p>	<p>Biannual report on strategic performance measures provided to the board of fire commissioners in July and January.</p>	<p>Performance measures were established October 4, 2023. The first report on the adopted performance measures was provided to the board prior to January 2025 as part of the district's budget process. Biannual reporting will begin in 2025.</p>
	<p>Report of accomplishments and projects tied to the district's strategic goals and initiatives in the district's annual comprehensive budget.</p>	<p>Projects completed in 2024 and proposed initiative to be completed in 2025 have been identified and included in the 2025 proposed district budget.</p>
	<p>Discussion: During the strategic planning process, staff and the board of fire commissioners identified that while the district's performance measures are comprehensive and provide useful information on a wide range of district operations and performance, the number and complexity of performance measures was likely (and has proven) to be a significant challenge. Mid-term revisions to the strategic plan will address focusing performance measures more tightly on areas of critical performance.</p>	
<p><i>Collaborate with neighboring fire and rescue services and other municipal entities to maximize the effectiveness, efficiency, and value provided to the district.</i></p>	<p>Automatic and mutual aid agreements with neighboring agencies [QUALITATIVE].</p>	<p>The district maintains automatic and mutual aid agreements with all fire and rescue agencies within Clark County with "no borders" automatic aid response of the closest units. The district also maintains an automatic and mutual aid agreement with Skamania County Fire District 4 with automatic aid response in fire management zones 94, 95, and 96 along the district's border with Skamania County.</p>
	<p>Case examples of collaborative efforts to maximize effectiveness, efficiency, and value [QUALITATIVE].</p>	<p>The district has implemented new response plans which provide automatic aid response between the district and Camas Washougal Fire Department to ensure response of a command officer on major incidents. In addition, the district and Camas Washougal Fire Department maintain an operational procedure for seamless incident management regardless of jurisdiction.</p>
	<p>Discussion: The district has seamless operations with neighboring agencies during incident operations. Increased joint training is an excellent target for further improvement in collaboration to improve effectiveness, efficiency, and value.</p>	

Continued

Table 13. Administration Performance Measures

Initiative	Performance Measure	District Performance					
<p><i>Foster a culture that the district's members at all levels suggest and implement improvements.</i></p>	<p>Case examples of implemented suggestions on operational efficiency and effectiveness [QUALITATIVE].</p>	<p>In 2024, the district implemented a cloud-based staffing system. This change resulted from a firefighter (now captain) identifying the costs and potential advantages of changing to these new systems. Based on his analysis and presentation of a compelling business case, the district implemented this change.</p>					
	<p>Member satisfaction and engagement levels.</p>	<p>In 2025, the district will implement a member survey to begin tracking this performance measure.</p>					
	<p>Discussion: While there have been multiple examples of members suggesting and implementing improvements, others have informally made suggestions or identified areas in which improvement could be made without follow-up and engagement. The district has identified this as a potential area where engagement could be improved.</p>						
<p>Resources Perspective</p>							
<p>Strategic Goal 5: Develop adequate staffing and infrastructure to meet community needs.</p>							
<p><i>Develop and implement an effective recruitment and retention program for full-time and volunteer members.</i></p>	<p>Percentage of fully authorized staffing level</p>	<p>Year</p>	<p>2022</p>	<p>2023</p>	<p>2024</p>		
			<p>Full-Time</p>	<p>100%</p>	<p>100%</p>	<p>100%</p>	
			<p>Part-Time</p>	<p>100%</p>	<p>50%</p>	<p>100%</p>	
			<p>Volunteer</p>				
	<p>Percentage of volunteer firefighters with at least 18 months service achieving minimum certification as a Firefighter I.</p>	<p>Year</p>	<p>2022</p>	<p>2023</p>	<p>2024</p>		
			<p>FF I in 18 Months</p>	<p>0%</p>	<p>0%</p>	<p>50%</p>	
	<p>Median longevity of full-time members (years)</p>	<p>Year</p>	<p>2022</p>	<p>2023</p>	<p>2024</p>		
				<p>Full Time</p>	<p>4.70</p>	<p>5.96</p>	<p>2.54</p>
				<p>Part-Time</p>	<p>1.31</p>	<p>1.90</p>	<p>0.42</p>
		<p>Volunteer</p>	<p>5.67</p>	<p>0.45</p>	<p>0.61</p>		

Continued

Table 13. Administration Performance Measures

Initiative	Performance Measure	District Performance								
<i>Develop and implement an effective recruitment and retention program for full-time, part-time, and volunteer members (continued).</i>	Diversity profile of the district’s members [QUALITATIVE].	In 2023, the district’s full-time, part-time, and volunteer officers, firefighters, and apparatus operators were 100% white and male. Since that time, the district has significantly increased diversity within the volunteer and part time ranks (21.05% female and 7.89% persons of color).								
	Discussion: The district has had considerable success in recruiting women into its volunteer (28.57% female) and part-time (50% female) ranks and sees the potential for an increase in full-time female firefighters in 2025. This can be compared to national data with approximately 9% of firefighters in the United States are women with a significant percentage of these serving as volunteers (Women in Fire, 2020). The district has seen less success in recruiting persons of color across full-time, part-time, and volunteer staff with 9.52% of volunteer firefighters and 7.69% of full-time firefighters. This presents an opportunity for continued improvement.									
Strategic Goal 6: Ensure adequate and sustainable funding.										
Initiative	Performance Measure	District Performance								
<i>Develop alternative (non-property tax) revenue sources consistent with the district’s mission.</i>	Cost-benefit analysis of new revenue initiatives [QUALITATIVE].	The district did not identify any new non-property tax revenue sources in 2024.								
	Percentage of total revenue from non-tax revenue streams.	<table border="1"> <thead> <tr> <th>Year</th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>% Non-Tax Revenue</td> <td>3.19%</td> <td>9.70%</td> <td>2.66%</td> </tr> </tbody> </table>	Year	2022	2023	2024	% Non-Tax Revenue	3.19%	9.70%	2.66%
	Year	2022	2023	2024						
% Non-Tax Revenue	3.19%	9.70%	2.66%							
Discussion: In the last two years, the district’s major source of non-tax revenue has been the sale of surplus capital assets (e.g., fire apparatus). As the district has rightsized its fleet of apparatus, there is limited opportunity for additional revenue from this source. Examination of other non-property tax revenue sources (e.g., charges for service, fire impact fees) will be included in the 2025 review and revision to the district’s long-term financial plan.										
<i>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>	Feasibility and impact analysis of proposed measures [QUALITATIVE].	The district assessed the feasibility and impact of placing a lid lift on August 6, 2024, primary election ballot as part of the 2023 long-term financial planning process. The board of fire commissioners acted in the affirmative and placed the lid lift on the ballot.								

Continued

Table 13. Administration Performance Measures

Initiative	Performance Measure	District Performance			
<p><i>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 (continued).</i></p>	<p>Commissioner approval percentage on property tax measures presented to the board.</p>	<p>Year MEASURE</p>	<p>2022 n/a</p>	<p>2023 n/a</p>	<p>2024 100%</p>
	<p>Voter approval percentage for each property tax measure presented on the ballot.</p>	<p>Year MEASURE</p>	<p>2022 n/a</p>	<p>2023 n/a</p>	<p>2024 63.51%</p>
	<p>Discussion: Preliminary discussions have been had with the board of fire commissioners during planning workshops regarding the need for a voter approved bond to support capital facilities projects and to allow catchup funding for capital apparatus and equipment projects at some point in the future.</p>				
<p><i>Pursue grants and other one-time funding consistent with the district’s mission and strategic goals.</i></p>	<p>Number of grants applications.</p>	<p>Year Grant Applications</p>	<p>2022 0</p>	<p>2023 1</p>	<p>2024 5</p>
	<p>Value of grant applications.</p>	<p>Year Potential Value</p>	<p>2022 0\$</p>	<p>2023 \$242,226</p>	<p>2024 \$1,634,515</p>
	<p>Number of grants received.</p>	<p>Year Grants Received</p>	<p>2022 0</p>	<p>2023 1</p>	<p>2024 1</p>
	<p>Value of grants received.</p>	<p>Year Total Value of Grants</p>	<p>2022 \$0</p>	<p>2023 \$242,226</p>	<p>2024 \$30,000</p>
	<p>Grant application success rate.</p>	<p>Year Success Rate</p>	<p>2022 0%</p>	<p>2023 100%</p>	<p>2024 20%</p>
	<p>Alignment of grant funding with strategic goals [QUALITATIVE].</p>	<p>Selection of grant opportunities for application is based on alignment of the district’s strategic goals and funding agencies priorities. The district’s Assistance to Firefighters, Fire Prevention & Safety, Department of Ecology, and Leary Foundation grant applications were aligned with Strategic Goals 1, 3, 5, and 6.</p>			

Continued

Table 13. Administration Performance Measures

Initiative	Performance Measure	District Performance
<p><i>Pursue grants and other one-time funding consistent with the district’s mission and strategic goals (continued).</i></p>	<p>Grants impact on district operations and projects [QUALITATIVE].</p>	<p>The grant received in 2024 supports the development of community risk assessment, standard of coverage, and community risk reduction plans. This grant will specifically fund geographic information systems support critical to this project and as such will have a significant impact on the district’s integrated comprehensive planning process.</p>
	<p>Diversity of grant funding sources [QUALITATIVE].</p>	<p>Grant applications were submitted to the Federal Emergency Management Agency (FEMA), Washington Department of Ecology, and Leary Foundation (private grantor). The single grant received in 2024 was from FEMA.</p>
	<p>Discussion: The district has been aggressive in identifying grant opportunities that are aligned with its strategic goals. Grant applications have focused on projects that have high funding priority from the grantor agency or organization. One area in which the district can improve the likelihood of success is to increase legislative engagement related to federal grant applications.</p>	



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2024 Accomplishments

The past year has seen major change within East County Fire and Rescue (ECFR). 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 2024 included development of the district's first capital projects plan to address replacement of apparatus and equipment. This accomplishment addressed Strategic Initiative 2c. In addition, this accomplishment addressed Commission on Fire Accreditation International (CFAI) core competency 4A.3 and 4A.7 in accreditation Category 4-Financial Resources, Category 4A Financial Planning and performance indicator 6C.2 in accreditation Category 6 Physical Resources, Category 6C Apparatus and Vehicles Maintenance (CPSE, 2020).
- **Professional Development Program:** Worked with Local 2444, International Association of Firefighters to redesign the district's step program. The step program identifies requisite professional development for advancement through pay grades and for promotion. This accomplishment addressed Strategic Initiative 5a. In addition, this accomplishment addressed CFAI performance indicator 7D.5 in Category 7-Human Resources, Use of Human Resources and performance indicator 8A.4 in Category 8 Training and Competency, Criterion 8A Training and Education Program Requirements (CPSE, 2020).
- **Assessment Center for Captain:** The district conducted an assessment center for the position of Captain in January 2024. The assessment center was open to members who are not yet qualified for promotion to enhance their professional development. This accomplishment supported Strategic Initiative 5a and CFAI core competency 7B.3 in Category 7-Human Resources, Criterion 7B Recruitment, Selection, Retention, and Promotion (CPSE, 2020).
- **Records Management System:** Transitioned to the ESR records management system (RMS). This project was extended from the fourth quarter of 2023 to 2024 due to technical issues integrating with the computer aided management system. Transition to the ESO RMS has allowed the district to meet changes in EMS reporting to the state department of health and national EMS data systems. This accomplishment supported Strategic Initiatives 4b and 4c and CFAI performance indicator 9D.2 in Category 9-Information Technology, Criterion 9D Information Technology (CPSE, 2020).
- **Passage of a General Levy Lid Lift Ballot Measure:** The district's voters approved restoration of the district's general levy rate to \$1.50/\$1,000 of assessed valuation in August 2024. Passage of this ballot measure will allow the district to increase staffing to increase response reliability and address near to mid-term capital projects. This accomplishment addressed Strategic Initiative 6b. In addition, this accomplishment supported CFAI performance indicator 4B.3 in Category 4-Financial Resources. Criterion 4B Financial Practices (CPSE, 2020).

- **Emergency Medical Services Interlocal Agreement:** The district will renew its interlocal agreement with Camas Washougal Fire Department for delivery of advanced live support (ALS) ambulance services prior to December 31, 2024. This accomplishment supported Strategic Initiatives 1d and 6b. In addition, this accomplishment addressed Commission on Fire Accreditation International (CFAI) core competency 10B.1 and performance indicator 10B.2 in Category 10-External Systems Relationships. Criterion 10B External Agency Agreements (CPSE, 2020).
- **Grant Funding:** The district received a \$30,000 (\$28,572 federal funds and \$1,428 district match) Fire Prevention and Safety Grant to assist in completion of a community risk assessment, community risk reduction plan, and standard of coverage.

The district also submitted grant applications to the Assistance to Firefighters Grant (AFG) and Staffing for Adequate Fire and Emergency Response (SAFER) programs through the Federal Emergency Management Agency. In addition, the district submitted grant applications to the Washington Department of Ecology and the Leary Foundation.

The district's grant funding initiatives and accomplishments supported Strategic Initiative 6c. In addition, this accomplishment was consistent with CFAI performance indicator 4B.7 in Category 4-Financial Resources, Criterion 4B Financial Practices and performance indicator 4C.4 in Category 4 Financial Resources, Criterion 4C Resource Allocation (CPSE, 2020).

- **Social Media:** The district expanded its community engagement through social media using a variety of platforms to reach diverse audiences within the community (e.g., Facebook, & Next Door). This accomplishment supported Strategic Initiatives 1b and 2c. In addition, this accomplishment addressed CFAI performance indicator 9C.2 in Category 9 Essential Resources, Criterion 9C Administrative Support Services and Office Systems (CPSE, 2020).
- **Collective Bargaining:** The district and Local 2444, International Association of Firefighters completed training on collaborative bargaining conducted by the Washington Public Employment Relations Commission and successfully implemented that process with renegotiation of a three-year collective bargaining agreement (2025-2027). This accomplishment supported Strategic Initiatives 1d, 3d, 4e, 5a, and 5b. In addition, this accomplishment addressed CFAI performance indicator 7C.5 in Category 7, Criterion 7C Personnel Policies and Procedures and core competency 7E.1 and performance indicator 7E.2 in Category 7 Human Resources, Criterion 7E Personnel Compensation (CPSE, 2020).
- **Firefighter Recruitment:** By the end of the 4th quarter of 2024, the district will have successfully completed recruitment to fill three full-time firefighter positions in January 2025. These additional positions will increase response reliability and reduce excess overtime workload on the district's firefighters and officers. This accomplishment supported Strategic Initiative 1d. In addition, this accomplishment was consistent with CFAI core competency 7.B.3 and performance indicators 7B.1 and 7B.2 in Category 7 Human Resources, Criterion 7B Recruitment, Selection, Retention, and Promotion and performance indicator 7E.2 in Category 7 Human Resources, Criterion 7E Personnel Compensation. (CFAI, 2020).

- **Fire Chief Recruitment:** With the retirement of Chief Hartin in December of 2024, the district will successfully complete a national recruitment for this position. This accomplishment supported Strategic Initiative 5b. In addition, this accomplishment was consistent with Commission on Fire Accreditation International (CFAI) core competency 7.B.3 and performance indicators 7B.1 and 7B.2 in Category 7 Human Resources, Criterion 7B Recruitment, Selection, Retention, and Promotion and performance indicator 7E.2 in Category 7 Human Resources, Criterion 7E Personnel Compensation. (CFAI, 2020).
- **Deputy Chief:** The classification specification and salary scale for the position of deputy chief were developed and included in the 2025 district budget. This accomplishment supported Strategic Initiatives 1d and 5b. In addition, this accomplishment was consistent with CFAI core competency 7.D1 and performance indicators 7D.2 in Category 7 Human Resources, Criterion 7D Use of Human Resources and performance indicator 7E.2 in Category 7 Human Resources, Criterion 7E Personnel Compensation. (CFAI, 2020).
- **Financial Standard Operating Guidelines:** The district developed multiple standard operating guidelines to support the financial policies adopted by the board of fire commissioners in 2023. This accomplishment addressed Strategic Initiative 2a. In addition, this accomplishment addressed CFAI core competency 4A.3 in Category 4 Financial Resources, Criterion 4A Financial Planning (CPSE, 2020).

2025 Projects

Major projects in 2025 include the following:

- **Integrated Comprehensive Planning:** In 2025, the district will continue development of its integrated comprehensive plan.
 - In 2025, the district will complete a community risk assessment, community risk reduction plan, and standard of coverage. This project will engage the administrative, operations, and fire prevention and public education functions of the district and will be managed by the captain responsible for fire prevention and public education. This project will address Strategic Initiatives 1a, 1c, 4b, and 4c and CFAI Category 2-Assessment and Planning on a comprehensive basis (CPSE, 2020).
 - The district will complete update and revision of the district's long-term financial plan based on passage of the general levy lid lift, development of the district's capital projects plan, and projected national, state, regional, and local economic conditions. This accomplishment will support Strategic Initiative 2b. In addition, this accomplishment will address CFAI core competency 4A.7 and performance indicators 4A.2, 4A.8 in Category 4 Financial Resources, Criterion 4A Financial Planning. (CPSE, 2020).

- **Deputy Chief Recruitment:** The district will conduct a national recruitment to fill the newly created position of deputy chief. Addition of this position will strengthen the district's administrative and operational functions. This accomplishment supported Strategic Initiatives 1d and 5b. In addition, this accomplishment will be consistent with Commission on Fire Accreditation International (CFAI) core competency 7.B.3 and performance indicators 7B.1 and 7B.2 in Category 7 Human Resources, Criterion 7B Recruitment, Selection, Retention, and Promotion (CPSE, 2020).
- **Financial Standard Operating Guidelines:** Complete development of standard operating guidelines to support the financial policies adopted by the board of fire commissioners in 2023. This accomplishment addressed Strategic Initiative 2a. In addition, this accomplishment will address CFAI core competency 4A.3 in Category 4 Financial Resources, Criterion 4A Financial Planning (CPSE, 2020).
- **EMS Levy:** Identify the required levy rate and develop a communications plan to present renewal of the district's EMS levy in 2026 to maintain ambulance service to the East County Fire and Rescue service area. This accomplishment addressed Strategic Initiative 6b. In addition, this project will address CFAI performance indicator 4B.3 in Category 4-Financial Resources. Criterion 4B Financial Practices (CPSE, 2020).
- **Grant Funding:** The district will pursue grant funding for projects consistent with its mission and strategic goals. The district's grant funding initiative will support Strategic Initiative 6c. In addition, these projects are consistent with CFAI performance indicator 4B.7 in Category 4-Financial Resources, Criterion 4B Financial Practices and performance indicator 4C.4 in Category 4 Financial Resources, Criterion 4C Resource Allocation (CPSE, 2020).

2025 Administrative Function Budget

Table 14 outlines the 2023 actual, 2024 amended, and 2025 proposed 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](#).

Table 14. Administrative Function Budget

110 Commissioners		Actual 2023	Amended 2024	Proposed 2025
522 10 11 001	Stipends	\$34,176	\$36,110	\$37,030
522 10 21 001	Social Security & Medicare	\$2,615	\$2,762	\$2,833
522 10 45 001	Election Fees	\$0	\$6,000	\$6,000
522 10 48 001	Mileage	\$275	To 522 10 48 006	
522 10 48 002	Meals	\$31	To 522 10 48 006	
522 10 48 003	Lodging	\$601	To 522 10 48 006	
522 10 48 004	Dues & Memberships	\$2,519	\$3,000	\$3,000
522 10 49 001	Training Registration	\$417	\$3,725	\$3,725
522 10 49 002	Training Travel, Lodging, & Meals	\$372	\$6,625	\$6,625
522 10 49 003	Travel, Lodging, & Meals	\$1,338	\$500	\$500
Sub Total		\$42,344	\$58,722	\$59,713
210 Administration Wages & Benefits				
522 10 10 001	Wages	\$235,117	\$244,307	\$425,999
522 10 14 001	Overtime	\$1,850	\$1,956	\$2,081
522 10 19 001	Deferred Compensation	\$14,098	\$15,268	\$26,541
522 10 20 001	Unemployment & Medicare	\$4,166	\$4,049	\$4,774
522 10 22 001	Medical Insurance	\$42,965	\$64,425	\$97,412
522 10 24 001	Employee Assistance Program (EAP)	\$2,380	\$2,380	\$6,000
522 10 25 001	Uniforms	\$831	\$1,000	\$2,000
522 10 26 001	Disability/Life	\$2,896	\$2,896	\$3,861
522 10 26 002	Retirement PERS	\$10,830	\$10,283	\$10,618
522 10 27 001	VEBA	\$4,000	\$3,000	\$5,000
522 10 28 001	Retirement LEOFF	\$7,553	\$7,741	\$17,913
522 10 29 001	L&I	\$1,157	\$2,058	\$3,055
Sub Total		\$327,842	\$359,363	\$605,254

Continued

Table 14. Administrative Function Budget

220 Administration Supplies & Services		Actual 2023	Amended 2024	Proposed 2025
522 10 30 000	Office Supplies	\$2,035	\$2,200	\$2,200
522 10 30 001	Postage	\$330	\$500	\$500
522 10 30 002	Shipping (e.g., UPS, Federal Express)	\$82	\$500	\$500
522 10 30 003	Books & Publications	\$0	\$2,345	\$2,345
522 10 31 000	Furniture & Office Equipment	\$4,341	\$500	\$500
522 10 32 000	Cleaning and Sanitation	\$2,880	<i>To 522 50 31 000</i>	
522 10 33 000	Computer Software & Supplies	\$2,427	\$2,909	\$2,909
522 10 33 001	Computer Equipment (Non-Capital)	\$0	\$4,100	\$4,100
522 10 34 000	Member Recognition	\$1,833	\$1,320	\$1,320
522 10 40 000	BIAS Financial Software	\$8,009	<i>To 522 10 40 004</i>	
522 10 40 001	Information Technology Services	\$2,991	\$8,500	\$8,500
522 10 40 002	Copier Maintenance	\$467	\$300	\$300
522 10 40 003	NFIRS/Fire Manager/Target Solutions	\$17,006	<i>To 522 10 40 004</i>	
522 10 40 004	Software as a Service (SAS) Subscriptions	\$0	\$28,190	\$29,090
522 10 41 000	State Audit	\$6,143	\$12,000	\$12,000
522 10 42 001	Legal Notices	\$80	\$200	\$200
522 10 42 002	Legal Services	\$1,430	\$4,000	\$4,000
522 10 42 003	Advertising	\$898	\$1,000	\$1,000
522 10 43 000	Medical & Psychological	\$8,636	\$10,800	\$10,800
522 10 44 000	Professional Services	\$8,443	\$3,500	\$1,500
522 10 46 000	Taxes and Assessments	\$1,219	\$1,345	\$1,345
522 10 47 001	Insurance	\$61,868	\$59,000	\$59,000
522 10 48 001	Administration Dues & Memberships	\$3,857	\$4,445	\$4,445
522 10 49 004	Administration Travel, Lodging, Meals (TLM)	\$0	\$500	\$500
522 10 49 008	Finance Charges	\$0	\$5	\$0
Sub Total		\$134,975	\$148,159	\$147,054

Total Administration Budget

\$505,161

\$566,244

\$812,021

Major Expenditures/Changes

Overall, the administrative function budget in 2025 is 43.40% higher than in 2024. Most of this substantial increase is due to the personal services expense including addition of the newly established position of deputy chief and establishing salary ranges for the district's chief officers that range from 85% of the median of comparable districts to the median of comparable districts based on total compensation. Wage increases for administrative staff represented by the Office Professional Employees International Union (OPEIU) had a lesser impact on the increase in the administrative budget.

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, vegetation, and vehicles).
- 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 firefighters, volunteer firefighters, and volunteer water tender operators. Based on a multi-year examination of part-time firefighter staffing, the district determined that use of part-time staffing to maintain shift coverage was unreliable due to turnover and frequent inability to fill part-time firefighter positions with qualified personnel. Based on this analysis, the district will shift to full-time staffing to maintain shift coverage augmented by on-duty volunteer firefighters (to provide additional on-duty personnel above minimum shift staffing).

Despite the attrition of members in the 2023 volunteer cohort, volunteer staffing was maintained by personnel in the 2024 volunteer cohort. ECFR lost several volunteers who obtained part- or full-time firefighter positions and other volunteers left the district due to changes in employment or shifting life priorities. Two volunteer firefighters transitioned to part-time status with ECFR during 2024, and multiple volunteers were hired as full-time firefighters by other agencies. The district anticipates maintaining volunteer staffing in 2025 as indicated in Table 15.

Table 15. 2025 Operations Staffing by Rank and Role

Classification	Volunteer	Full-Time
Captain	0.00	3.00
Firefighter	18.00	12.00
Water Tender Operator (single role)	2.00	
Total Staff	20.00	15.00

The district anticipates that turnover among the 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 turnover among full-time firefighters. However, compensation changes in the 2025-2027 collective bargaining agreement between the district and Local 2444 International Association of Firefighters (IAFF) (ECFR & Local 2444 IAFF, 2024) is likely to have a positive impact on retention.

In addition to the members’ rank or role, they may hold additional one or more qualifications based on certification or training. Anticipated qualification in 2025 (based on the district’s training plan and individual professional development plans) is illustrated in Table 16.

Table 16. 2025 Operations Staffing by Qualification

Qualification	Volunteer	Full-Time
Firefighter I	14	14
Firefighter II	2	
Fire Officer I	0	
Fire Officer II	0	
Instructor I	0	
Instructor II	0	
EMS Evaluator	0	
Blue Card Incident Commander	0	15
Emergency Medical Technician-Basic	8	15
Intravenous (IV) Technician	0	7
Light Apparatus Operator	7	15
Heavy Apparatus Operator-Engine	0	15
Heavy Apparatus Operator-Water Tender	4	15
Hazardous Materials (Awareness)	18	15
Hazardous Materials (Operations)	18	15
Swiftwater Rescue (Awareness)	16	15
Swiftwater Rescue (Operations)	0	
Rope Rescue (Awareness)	16	15
Rope Rescue (Operations)	0	15
Rope Rescue (Technician)	0	1

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

Performance Measures

Performance measures developed as part of the district's strategic plan revision have been integrated into the district's budget in 2025 as illustrated in Table 17.

Table 17. Operations Performance Measures

Community Perspective					
Strategic Goal 1: Strengthen the district’s prevention, education, and response programs.					
Initiative	Performance Measure	District Performance			
<i>Improve the effectiveness and efficiency of emergency response operations.</i>	90 th percentile first unit response time for emergency (priority one, two, and three) fire suppression, emergency medical, technical rescue, and hazmat incidents.	Baseline and first unit response time performance data will be developed as an element of the district’s standard of coverage in 2025.			
	90 th percentile response time for the effective response force for (priority one, two, and three) fire suppression, emergency medical, technical rescue, and hazmat incidents.	Baseline and effective response force response time performance data will be developed as an element of the district’s standard of coverage in 2025.			
	The area of the district in which firefighting resources can develop a fire flow of 500 gpm or greater.	The district will be developing water supply preplans in 2025 which will provide data for this performance measure.			
	The percentage of structure fire incidents with fire spread confined to room, floor, or building of origin ⁵ .	Year	2021	2022	2023
		Object	0.00%	0.00%	33.33%
		Room	0.00%	33.33%	33.33%
		Floor	50.00%	0.00%	0.00%
Building		50.00%	33.33%	33.33%	
Utstein criteria cardiac arrest survival rate.	Year	2022	2023	2024	
	ROSC	<i>Date Currently Unavailable</i>			
	Survival to Discharge	<i>Date Currently Unavailable</i>			
Discussion: Assessment of performance within the operations function requires definition of baseline and benchmark performance (e.g., first unit response time, effective response force response time, fire flow delivery capability). These performance measures will be clarified in 2025 through completion of the community risk assessment, standard of coverage, and community risk reduction plan. Efforts continue to provide accurate cardiac arrest survival rate data.					

⁵ Fire spread data is provided for 2021, 2022, and 2023 based on a full-calendar year of data.



Accomplishments

Major operational accomplishments include:

- **Increase Full-Time Firefighter Staffing:** Analysis of overtime requirements to maintain staffing at Stations 91 and 94 determined that it was more cost effective to hire an additional full-time firefighter and fill the Kelly relief role than to fill these shift vacancies with overtime. This position was filled by the 1st quarter of 2024. This accomplishment supported Strategic Initiatives 1d and 5b. In addition, this accomplishment will be consistent with Commission on Fire Accreditation International (CFAI) core competency 7.B.3 and performance indicators 7B.1 and 7B.2 in Category 7 Human Resources, Criterion 7B Recruitment, Selection, Retention, and Promotion (CPSE, 2020).
- **Transition to Non-Fluorine Foam:** The district disposed of all stocks of AFFF as hazardous waste and replaced 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 focused on foam used for flammable liquid spills and fires. As a project to address health, safety, and potential environmental harm, this project was consistent with Strategic Goal 3. This project also addressed CFAI performance indicator 6E.5 in in Category 6-Physical Resources, Criterion 6E Tools, Supplies, and Small Equipment and performance indicators 11A.2 and 11A.9 in and Category 11-Health and Safety, Criterion 11A Occupational Health, Safety, and Risk Management (CPSE, 2020).
- **Response Plans:** Updated response plans for all fire management zones to provide improved response throughout the district. This accomplishment supported Strategic Initiative 1d and CFAI core competency 2C.8 in Category 2 Assessment and Planning, Criterion 2C Current Deployment and Performance (CPSE, 2020).
- **Automatic Aid:** Implemented an automatic aid agreement with Skamania County Fire District 4 to improve response to Fire Management Zones 96 (Bear Prairie), 94 and 95 (Southeast of the Washougal River). This accomplishment supported Strategic Initiative 1d. In addition, this accomplishment addressed CFAI core competency 2C.8 and 10A.1 in Category 2 Assessment and Planning, Criterion 2C Current Deployment and Performance and Category 10 External Systems Relationships, Criterion 10A External Agency Relationships (CPSE, 2020).

Projects

Major projects in 2025 include the following:

- **Standard Apparatus Inventory:** Continue establishment of standard equipment inventories 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 in 2025. This project will support Strategic Initiative 1d. In addition, this project will address CFAI performance indicators 6E.1 and 6E.2 in Category 6-Physical Resources, Criterion 6E Tools, Supplies, and Small Equipment (CPSE, 2020).

- **Technical Rescue:** Develop the capability to implement dual-capability twin-tensioned rope systems (DC TTRS) for low and high angle rope rescue operations. Improvements in equipment and operational procedures 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 Initiative 1a and is consistent with Strategic Initiative 4e. This project also supports CFAI performance indicators 6E.1 and 6E.2 in Category 6-Physical Resources, Criterion 6E Tools, Supplies, and Small Equipment (CPSE, 2020).

Develop the resources necessary to train district personnel to the operations and technician level for swiftwater rescue. This project will extend through 2026 and will support Strategic Initiative 1a. This project also supports CFAI performance indicators 6E.1 and 6E.2 in Category 6-Physical Resources, Criterion 6E Tools, Supplies, and Small Equipment (CPSE, 2020).

- **Rural Water Supply:** Begin to 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 extend through 2027 and will support Strategic Initiative 1a. This project also supports CFAI performance indicators 6E.1 and 6E.2 in Category 6-Physical Resources, Criterion 6E Tools, Supplies, and Small Equipment (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 Initiative 1a. This project also supports CFAI performance indicators 6E.1 and 6E.2 in Category 6-Physical Resources, Criterion 6E Tools, Supplies, and Small Equipment (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 Initiative 1a. In addition, this project supports CFAI core competency 5E.2 in in Category 5-Community Risk Reduction Programs, Criterion 5E Fire Suppression Program (CPSE, 2020).

2025 Operations Function Budget

Table 18 outlines the 2023 actual, 2024 amended, and 2025 proposed 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.

Table 18. Operations Function Budget

210 Operations Wages & Benefits		Actual 2023	Amended 2024	Proposed 2025
522 20 10 001	Wages	\$929,863	\$1,154,862	\$1,376,050
522 20 10 002	Wildland Wages	\$4,396	\$500	\$500
522 20 14 001	Overtime	\$291,160	\$326,761	\$153,034
522 20 14 002	Wildland Overtime	\$21,465	\$500	\$500
522 20 15 001	Holiday Pay	\$0	\$0	\$16,143
522 20 19 001	Deferred Comp (IAFF)	\$39,361	\$53,945	\$69,160
522 20 20 001	Unemployment/Medicare/Social Security	\$25,535	\$30,342	\$25,347
522 20 22 001	Medical/Dental Insurance (IAFF)	\$156,574	\$264,862	\$283,726
522 20 26 001	Disability/Life Insurance	\$10,842	\$19,300	\$28,000
522 20 26 002	Retirement PERS 2 (PT)	\$8,084	\$0	\$0
522 20 27 001	VEBA (IAFF)	\$10,000	\$13,000	\$15,000
522 20 28 001	Retirement LEOFF (IAFF)	\$63,424	\$66,445	\$83,096
522 20 28 002	Retirement PERS 3 (PT)	\$0	\$8,925	\$0
522 20 29 001	L&I	\$75,806	\$109,732	\$107,097
589 99 99 000	Payroll Clearing	\$0	\$0	\$0
Sub Total		\$1,636,510	\$2,049,174	\$2,157,653
215 Volunteer Benefits				
522 20 11 002	Stipends	\$7,759	\$21,335	\$21,335
522 20 21 001	Medicare & Social Security	\$645	\$1,632	\$1,632
522 20 28 003	Pension/Disability BVFF	\$1,740	\$2,700	\$2,700
522 20 28 004	Accident and sickness	\$920	\$1,365	\$1,500
522 20 23 001	Intern Educational Assistance	\$0	<i>To 522 45 40 003</i>	
Sub Total		\$11,064	\$27,032	\$27,167

Continued

Table 18. Operations Function Budget (continued)

220 Operations Supplies & Services		Actual 2023	Amended 2024	Proposed 2025
522 20 30 000	Books & Publications	\$135	\$1,000	\$500
522 20 31 000	Incident Rehabilitation Supplies	\$455	\$1,740	\$1,740
522 20 32 000	Expendable Equipment	\$4,777	<i>To 522 20 32 001</i>	
522 20 32 001	Equipment	\$20,656	<i>To 522 32 005-007</i>	
522 20 32 002	Hose & Nozzles	\$105	<i>To 500 20 32 007</i>	
522 20 32 003	Operating Supplies	\$2,455	<i>To 522 20 32 004 6</i>	
522 20 32 004	Fire Operating Supplies	\$0	\$6,405	\$6,512
522 20 32 005	EMS Operating Supplies	\$0	\$500	\$2,200
522 20 32 006	Special Operations Operating Supplies	\$0	\$2,716	\$6,729
522 20 32 007	Fire Equipment	\$0	\$42,885	\$67,015
522 20 32 008	EMS Equipment	\$0	\$4,000	\$14,500
522 20 32 009	Special Operations Equipment	\$3,589	\$5,864	\$16,680
522 20 33 000	Volunteer Uniforms	\$264	<i>To 522 20 33 04</i>	
522 20 33 001	T-Shirts/Sweatshirts	\$4,569	<i>To 522 20 33 04</i>	
522 20 33 002	FF Uniforms	\$4,375	<i>To 522 20 33 04</i>	
522 20 34 004	Uniforms	\$0	\$10,000	\$10,000
522 20 35 000	Address Signs	\$0	<i>To 522 30 35 000</i>	
522 20 34 000	Building Supplies/Facility Misc	\$1,126	<i>To 522 50 31 000</i>	
522 20 36 000	Fuel (Diesel/Gasoline)	\$22,881	\$25,000	\$27,500
522 20 38 000	Turn-Outs	\$13,098	<i>To 522 20 38 002</i>	
522 20 38 001	PPE Accessories	\$3,722	<i>To 522 20 38 002</i>	
522 20 38 002	Personal Protective Equipment	\$0	\$74,760	\$122,520
522 20 40 000	CRESA Dispatch Fee	\$39,336	\$53,202	\$57,731
522 20 41 001	Satellite Phone	\$235	\$0	\$0
522 20 41 002	Mobile Data Computer Cellular Data	\$1,920	\$2,400	\$2,545
522 20 41 003	Cell Phones	\$1,005	\$1,200	\$1,200
Sub Total		\$124,704	\$231,672	\$337,372

Total Operations Budget

\$1,772,277

\$2,307,878

\$2,522,192

Major Expenditures/Changes

Overall, the operations function budget in 2025 is 9.12% higher than in 2024. This increase is predominantly due to the addition of three full-time firefighters. The cost of this staffing addition is offset to some extent by elimination part-time staffing and reduction in overtime expense required to maintain minimum shift staffing as the additional full-time firefighter (raising shift staffing to five) will cover the first shift vacancy resulting from Kelly shifts, vacation, or sick leave. There was also a substantial increase in personal protective equipment expenses as all the district's wildland firefighting personal protective equipment has reached the end of its 10-year lifespan and must be replaced to remain compliant with Washington Department of Labor and Industries (L&I) regulations. The operations function budget also saw increases in operating supplies and equipment due to the need for replacement of equipment that has or will soon reach the end of its useful life or improve the district's service delivery capability.

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

Performance Measures

Performance measures developed as part of the district's strategic plan revision have been integrated into the district's budget in 2025 as illustrated in Table 19.

Table 19. Fire Prevention & Public Education Performance Measures

Community Perspective					
Strategic Goal 1: Strengthen the district’s prevention, education, and response programs.					
Initiative	Performance Measure	District Performance			
<i>Improve community awareness and ability to respond appropriately to emergencies.</i>	The number of posts on the district’s social media channels focused on community awareness and appropriate response to emergencies annually.	Year	2022	2023	2024
		Social Media Posts	0	23	37
	Number of home safety/Firewise surveys completed annually.	Year	2022	2023	2024
		Home Safety/ Firewise Surveys	0	1	2
	The number of smoke alarms installed annually.	Year	2022	2023	2024
		Smoke Alarm Installations	0	0	12
The percentage of structure fire incidents where smoke alarms warned building occupants, and they escaped prior to the arrival of fire and rescue resources.	The district is working to improve the consistency and quality of reporting on this data element. This performance measure will be reported in 2025.				
Percentage of cardiac arrest responses where citizens were performing cardiopulmonary resuscitation prior to the arrival of emergency medical services (EMS).	The district is working to improve the consistency and quality of reporting on this data element. This performance measure will be reported in 2025.				
Discussion: The district has included funding for ArcGIS online in the fire prevention and public education budget in 2025. This cloud-based application will assist in preplanning as well as tracking other community risk reduction activities such as home safety/Firewise surveys and smoke alarm installations. In addition, the district has an ongoing effort to improve the quality of incident data that will have a significant positive impact on assessing organizational performance and impact on community risk.					

Table 19. Fire Prevention & Public Education Performance Measures

Initiative	Performance Measure	District Performance			
<i>Improve the effectiveness and efficiency of pre-incident planning</i>	Completed preplans for commercial occupancies and critical infrastructure by the end of the 4 th quarter of 2024.	Year	2022	2023	2024
		Number Complete	0	0	4
	Completed preplans for high-risk wildland interface areas by the end of the 4 th quarter of 2026.	Year	2022	2023	2024
		Number Complete	0	0	0
	Percentage of pre-plans developed more than 12 months prior that are updated annually.	This performance measure will be reported beginning in 2025.			
	Discussion: The district purchases software for developing graphics based preplans in the 4 th quarter of 2024 and established the framework for the preplanning program. In 2025, the district’s preplanning program will integrate geographic data using ArcGIS on-line and related applications.				

Accomplishments

Major accomplishments in fire prevention and public education include:

- ***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. This project will extend through 2027 and addressed Strategic Initiatives 1a and 1b. In addition, this accomplishment supported CFAI core competencies 5A.3 and 5B.1 and performance indicator 5B.3 in Category 5-Community Risk Reduction Program, Criterion 5A Fire Prevention (CPSE, 2020).
- ***Firewise:*** Developed staff capability to perform wildland interface risk assessments for district residents living in high-risk areas. This project will extend through 2027 and addressed Strategic Initiatives 1a and 1b. In addition, this accomplishment supported CFAI core competencies 5A.3 and 5B.1 and performance indicator 5B.3 in Category 5-Community Risk Reduction Program, Criterion 5A Fire Prevention (CPSE, 2020).
- ***Open House:*** Conducted an open house with multiple public education presentations in conjunction with regional partners. This accomplishment supported Strategic Initiative 1b. In addition, this accomplishment addressed CFAI core competency 5B.1 and performance indicator 5B.3 in Category 5, Community Risk Reduction Program, Criterion 5B Public Education Program.

Projects

Major projects in 2025 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 addresses Strategic Initiative 1a. In addition, this project will support CFAI core competencies 2B.1 and 2B.4 and performance indicators 2A.9 and 2B.5 in Category 2-Assessment and Planning, Criterion 2A Documentation of Area Characteristics and 2B All-Hazard Risk Assessment and Response Strategies (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 addresses Strategic Initiative 1a. In addition, this project will support CFAI core competencies 2B.1 and 2B.4 and performance indicators 2A.9 and 2B.5 in Category 2-Assessment and Planning, Criterion 2A Documentation of Area Characteristics and 2B All-Hazard Risk Assessment and Response Strategies (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 addresses Strategic Initiatives 1a and 1b. This

project will support CFAI core competencies 2B.1 and 2B.4 and performance indicators 2A.9 and 2B.5 in Category 2-Assessment and Planning, Criterion 2A Documentation of Area Characteristics and 2B All-Hazard Risk Assessment and Response Strategies. In addition, this project will support CFAI core competencies 5A.3 and 5B.1 and performance indicator 5B.3 in Category 5-Community Risk Reduction Program, Criterion 5A Fire Prevention (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 accomplishment will support Strategic Initiative 1b. This project will also address CFAI core competency 5B.1 and performance indicator 5B.3 in Category 5, Community Risk Reduction Program, Criterion 5B Public Education Program.
- **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 accomplishment will support Strategic Initiative 1b. This project will also address CFAI core competency 5B.1 and performance indicator 5B.3 in Category 5, Community Risk Reduction Program, Criterion 5B Public Education Program.

2025 Fire Prevention & Public Education Budget

Table 20 outlines the 2023 actual, 2024 amended, and 2025 proposed budget for the district’s fire prevention and public education function. Lines that were consolidated with other lines are shown in blue text.

Table 20. Fire Prevention and Public Education Budget

220 Prevention Wages & Benefits		Actual 2023	Amended 2024	Proposed 2025
522 30 14 001	Fire Prevention & Public Education Overtime	\$0	\$1,003	\$1,076
220 Prevention & Public Education Supplies & Services				
522 30 30 000	Fire Prevention & Public Education Supplies	\$565	\$3,800	\$3,800
522 30 30 001	Fire Prevention & Public Education Equipment	\$0	\$100	\$100
522 30 31 000	Pre-Incident Planning Supplies	\$0	\$100	\$0
522 30 31 001	Pre-Incident Planning Equipment	\$0	\$200	\$0
522 30 35 000	Address Signs	\$0	\$500	\$500
522 30 40 000	Newsletter Printing & Postage	\$2,190	\$6,000	\$6,000
522 30 40 001	Postage for Newsletter	\$1,774	<i>To 522 30 40 000</i>	
522 30 42 000	Public Education Advertising	\$300	\$400	\$0
Sub Total		\$4,828	\$11,100	\$10,400

Total Prevention Budget **\$4,828** **\$12,103** **\$11,476**

Major Expenditures/Changes

The fire prevention and public education budget decreased by 5.18%, There were no major expenditures or significant changes within the general fund budget for fire prevention and public education. However, the district received a Fire Prevention and Safety (FP&S) grant from the Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA) to assist with development of the district's community risk assessment, standard of coverage, and community risk reduction plan. The community risk assessment and risk reduction plan components of this project fall within the scope of the fire prevention and public education function. In addition, the captain responsible for this function is designated to manage all components of this grant funded project.

Training

The training function ensures that the district has adequate volunteer 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 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 2:** Be fiscally responsible and operate with transparency.
- **Strategic Goal 3:** Build and maintain a healthy, safe, and productive work environment.
- **Strategic Goal 4:** Identify and apply best practice to achieve continuous improvement of effectiveness, efficiency, and value.
- **Strategic Goal 5:** Develop adequate staffing and infrastructure to meet community needs.

Performance Measures

Performance measures developed as part of the district's strategic plan revision have been integrated into the district's budget in 2025 as illustrated in Table 21.

Table 21. Training Performance Measures

Resources Perspective						
Strategic Goal 5: Develop adequate staffing and infrastructure to meet community needs.						
Initiative	Performance Measure	District Performance				
<i>Establish a robust, ongoing professional development program.</i>	Percentage of members with a full-time, part-time, and volunteer members with a current professional development plan.	Year	2022	2023	2024	
		Full-Time	0%	0%	100%	
		Part-Time	0%	0%	100%	
		Volunteer	0%	0%	100%	
	Percentage of full-time staff that have advanced to the classification and pay grade consistent with their longevity.	Year	2022	2023	2024	
		Appropriate Class	22.22%	16.67%	16.67%	
	Percentage of volunteer, part-time, and full-time members qualified for promotion to the next level or rank.	Year	2022	2023	2024	
		Full Time	41.67%	41.67%	13.33%	
		Part-Time	100%	100%	100%	
		Volunteer	0%	9.52%	9.52%	
	The percentage of fire officers holding professional designation as a Fire Officer, Chief Fire Officer, etc.	Year	2022	2023	2024	
		MEASURE	0%	25%	25%	
	Member satisfaction and feedback on professional development opportunities.	In 2025, the district will implement a member survey to begin tracking this performance measure.				
	Discussion: In December of 2024 60% of the district’s firefighters will have less than 24 months of service with the district and two of the district’s captains will have less than 24 months at the rank of captain. The major professional development focus over the last two years has been on firefighter and apparatus operator skills along with developing baseline competencies for company officers. The newly revised step program (establishing qualifications for advancement) and establishment of individual professional development plans will guide ongoing professional development.					



Accomplishments

Major training and professional development accomplishments include:

- **Volunteer Recruit Training:** Maintained a multi-mode volunteer firefighter initial training program that integrates cohort training, on-shift skills coaching, and on-line/independent study. This accomplishment addressed Strategic Initiatives 5a and 5b. In addition, this accomplishment supported CFAI performance indicators 8A.2 and 8B.1 in Category 8-Training and Competency Criterion 8A Training and Education Program Requirements and 8B Training and Education Program Performance (CPSE, 2020).
- **Emergency Medical Services (EMS) Training:** Improved emergency medical services ongoing training and evaluation program (EMS OTEP) provided by Camas Washougal Fire Department field training officers (FTOs) and extended using East County Fire and Rescue EMS evaluators. This accomplishment addressed Strategic Initiative 5a. In addition, this accomplishment supported CFAI performance indicators 8A.2 and 8B.1 in Category 8-Training and Competency Criterion 8A Training and Education Program Requirements and 8B Training and Education Program Performance (CPSE, 2020).
- **Incident Command Training:** Completed a comprehensive incident command training program to certify all full-time firefighters and officers as type four incident commanders and provide ongoing training to maintain incident management competence. This program included:
 - On-line and simulation-based training leading to certification as a type four incident commander (funded by a 2023 Assistance to Firefighters Grant (AFG)),
 - One captain achieved certification as a Blue Card incident command instructor (funded by a 2023 AFG).
 - Continued ongoing 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.
 - Continued “Fifth Thursday Tactics” a hybrid format, quarterly training program focused on development of strategic and tactical command officer skills.

This accomplishment addressed Strategic Initiative 5a. This accomplishment supported CFAI Core Competency 5E.2 in Category 5 Community Risk Reduction Program, Criterion 5E Fire Suppression Program, IN addition, this accomplishment addressed performance indicators 8A.2 and 8B.1 in Category 8-Training and Competency Criterion 8A Training and Education Program Requirements and 8B Training and Education Program Performance (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 Initiative 5a as well as CFAI performance indicator 8B.2 in Category 8-Training and Competency, Criterion Training and Education Program Performance (CPSE, 2020).

Projects

Major projects in 2025 include the following:

- **Volunteer Training & Certification:** Develop a partnership with Portland Community College (PCC) to provide opportunities for PCC Fire Science students to serve as volunteers with East County Fire and Rescue (ECFR) and to certify volunteer members not previously attending PCC. This project will address Strategic Initiatives 5a and 5b. In addition, this project supports CFAI performance indicators 8A.2 and 8B.1 in Category 8-Training and Competency Criterion 8A Training and Education Program Requirements and 8B Training and Education Program Performance (CPSE, 2020).
- **Full-Time Firefighters 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 firefighters to proceed through the step program (4th class to 1st class). This project will assist firefighters in developing the knowledge and skills necessary to promote to the position of lieutenant (new position between firefighter and captain that the district anticipates filling in 2028). This project will address Strategic Initiative 5a. In addition, this project supports CFAI performance indicator 7D.5 in Category 7 Human Resources, Criterion 7D Use of Human Resources (CPSE, 2020).
- **Fire Officer Professional Development:** Provide access to training and certification to allow fire officers (captains, deputy chief, and fire chief) to continue to proceed through the step program (captains) and achieve fire officer or chief fire officer designation. This project will address Strategic Initiative 5a. In addition, this project supports CFAI performance indicator 7D.5 in Category 7 Human Resources, Criterion 7D Use of Human Resources (CPSE, 2020).
- **Emergency Medical Services (EMS) Training:** Continue improvement of the district's EMS training in collaboration with the Camas Washougal Fire Department. This project will address Strategic Initiative 5a. In addition, this project supports CFAI performance indicators 8A.2 and 8B.1 in Category 8-Training and Competency Criterion 8A Training and Education Program Requirements and 8B Training and Education Program Performance (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-time firefighters and officers to the rope rescue operational level.

This project will address Strategic Initiative 5a. In addition, this project supports CFAI performance indicators 8A.2 and 8B.1 in Category 8-Training and Competency Criterion 8A Training and Education Program Requirements and 8B Training and Education Program Performance (CPSE, 2020).

- Standard Task Level Skills:** Support the standard tactical plays developed by the operations function by documenting (print and video) existing standard task level skills or developing and documenting additional task level skills for firefighters, apparatus operators, and emergency medical technicians. This project will address Strategic Initiative 5a. In addition, this project supports CFAI performance indicators 8A.2 and 8B.1 in Category 8-Training and Competency Criterion 8A Training and Education Program Requirements and 8B Training and Education Program Performance (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 supports Strategic Initiative 4d as well as CFAI core competency 10A.1 in Category 10-External Systems Relationships, External Agency Relationships (CPSE, 2020).

2025 Training Function Budget

Table 22 outlines the 2023 actual, 2024 amended, and 2025 proposed 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.

Table 22. Training Function Budget

210 Training Wages & Benefits		Actual 2023	Amended 2024	Proposed 2025
522 45 14 001	Training Overtime	\$0	\$14,930	\$26,640
220 Training Supplies & Services				
522 45 30 000	Training Books/Periodicals	\$3,148	\$2,840	\$2,000
522 45 31 000	Training Office Supplies	\$0	\$300	\$300
522 45 32 000	Training Rehab Supplies	\$0	\$300	\$300
522 45 33 000	Training Supplies	\$400	\$9,000	\$12,000
522 45 34 000	Training Equipment	\$0	\$4,074	\$3,000
522 45 40 000	Tuition Reimbursement IAFF	\$0	\$11,000	\$15,000

Continued

Table 22. Training Function Budget

220 Training Supplies & Services		Actual 2023	Amended 2024	Proposed 2025
522 45 40 001	Tuition Reimbursement OPEIU	\$0	\$2,000	\$2,000
522 45 40 002	Tuition Reimbursement Non-Represented	\$2,759	\$3,000	\$3,000
522 45 41 000	Fire Training Travel, Lodging, & Meals (TLM)	\$0	\$1,000	\$1,200
522 45 41 001	Fire Training Registration	\$0	\$17,450	\$26,300
522 45 42 000	EMS Training TLM	\$0	\$0	\$0
522 45 42 001	EMS Training Registration	\$0	\$5,925	\$5,925
522 45 43 000	Special Operations Training TLM	\$0	\$1,200	\$1,500
522 45 43 001	Special Operations Training Registration	\$0	\$1,700	\$4,100
522 45 44 000	Other Training Travel, Lodging, & Meals	\$0	\$6,652	\$6,652
522 45 44 001	Other Training Registration	\$0	\$3,490	\$3,490
522 45 49 000	Local/Long Distance Travel (Training)	\$808	522 45 41-43 000	
522 45 49 001	Meals (Training)	\$653	522 45 41-43 000	
522 45 49 002	Lodging	\$994	522 45 41-43 000	
522 45 49 003	Training Registration	\$2,759	522 45 41-43 001	
522 45 49 004	Admin Training Registration	\$1,323	522 45 44 001	
522 45 49 005	Admin Training Travel	\$417	522 45 44 000	
522 45 49 006	Admin Training Meals	\$372	522 45 44 000	
522 45 49 007	Admin Training Lodging	\$1,338	522 45 44 000	
Sub Total		\$14,970	\$69,931	\$86,767

Total Training Budget **\$14,970** **\$84,861** **\$113,407**

Major Expenditures/Changes

The training function budget is 33.63% higher than the 2024 amended budget. There are two major factors impacting this increase: 1) 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). 2) The district has also identified a need to increase the competency of our full-time and volunteer members in technical rescue disciplines such as rope and swiftwater rescue. Rope rescue training was expanded to improve our members’ knowledge and skills. The 2025 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 separated 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 and volunteer members.

Strategic Goals

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

- **Strategic Goal 2:** Be fiscally responsible and operate with transparency.
- **Strategic Goal 3:** Build and maintain a healthy, safe, and productive work environment.
- **Strategic Goal 4:** Identify and apply best practice to achieve continuous improvement of effectiveness, efficiency, and value.
- **Strategic Goal 5:** Develop adequate staffing and infrastructure to meet community needs.

Performance Measures

Performance measures developed as part of the district's strategic plan revision have been integrated into the district's budget in 2025 as illustrated in Table 23.



Table 23. Facilities Performance Measures

Resources Perspective		
<i>Strategic Goal 5:</i> Develop adequate staffing and infrastructure to meet community needs.		
Initiative	Performance Measure	District Performance
<i>Develop and implement a comprehensive facilities program to minimize the expense of maintaining the district's existing facilities.</i>	Total cost of facilities repair.	Facilities maintenance and repair expenses are currently comingled. This data will be segregated and reported separately beginning in 2025.
	Total cost of facilities maintenance.	
	Facilities repair to maintenance expense ratio.	
	Case examples of facilities service life extension and/or facilities maintenance improvement programs [QUALITATIVE].	In 2005, the district purchased a container based live fire training prop. After extensive use, this training prop fell into disrepair and was no longer usable. The district purchased a plasma cutter, wire feed welder and a range of other metal working tools to allow staff to rehabilitate this training prop and return it to service. As an added benefit these tools can also be used to construct other training props and facilities at a considerable savings to the district.
	Case examples of facilities failures inclusive of impact on operational effectiveness and expense [QUALITATIVE].	At the end of 2022, staff reported mold conditions at Stations 93 and 94, investigation in January of 2023 identified this as a significant health and safety issue. After an extended procurement process, mold mitigation and remediation began in July and was not completed until January 2024 (Station 93 was out of service for three months and Station 94 was out of service for five months). The backup power generator at Station 93 was reported out of service in January of 2023 and due to delay in obtaining parts was returned to service in March of 2024.
Discussion: For the last two years, the district has worked diligently to address deferred facilities maintenance needs. This effort will continue in 2025 along transition to regularly scheduled facilities maintenance to reduce the potential for significant repair costs.		



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 Initiative 3b as well as CFAI core competency 6B.3 and performance indicators 6B.2 and 11A.3 in Category 6-Physical Resources, Criterion 6B Fixed Facilities and 11-Health and Safety, Criterion 11A Occupational Health, Safety, and Risk Management (CPSE, 2020).
- Backup Power:** Repaired the generator at Station 93, restoring backup power to this facility⁶. This accomplishment supported Strategic Initiative 5e as well as addressing CFAI core performance indicator 6B.2 in Category 6-Physical Resources, Fixed Facilities (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 supported Strategic Initiative 5e as well as addressing CFAI core performance indicator 6B.2 in Category 6-Physical Resources, Fixed Facilities (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 Initiative 4d as well as CFAI core competencies 10A.1 and 10B.1 and performance indicators 10A.4 and 10B.2 in Category 10-External Systems Relationships. Criterion 10A External Agency Relationships and 10B External Agency Agreements (CPSE, 2020).

Projects

Major projects in 2025 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 Initiatives 5c and 5e as well as CFAI performance indicators 6B.1 and 6B.2 in Category 6-Physical Resources, Criterion 6B Fixed Facilities (CPSE, 2020).

⁶ 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.

- Facilities Maintenance:** Develop a schedule of capital facilities maintenance projects for inclusion in the 2025 capital projects plan revision. This project will address Strategic Initiative 5c and 5e as well as CFAI performance indicators 6B.2 in Category 6-Physical Resources, Criterion 6B Fixed Facilities (CPSE, 2020).
- Live Fire Training:** Complete rehabilitation of the district live fire training facilities (project started in 2024) 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 Initiative 5e as well as CFAI performance indicators 6B.1 and 6B.2 in Category 6-Physical Resources, Criterion 6B Fixed Facilities (CPSE, 2020) as well as Core Competency 8C1 in Training and Competency, Criterion 8C Training and Education Resources.

2025 Facilities Function Budget

Table 24 outlines the 2023 actual, 2024 amended, and 2025 proposed 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.

Table 24. Facilities Function Budget

210 Facilities Wages and Benefits		Actual 2023	Amended 2024	Proposed 2025
522 50 14 001	Facilities Overtime	\$0	\$802	\$861
220 Facilities Supplies & Services				
522 50 30 000	Grounds Maintenance (Services)	\$4,802	\$5,100	\$6,100
522 50 31 000	Station Supplies	\$0	\$3,800	\$4,000
522 50 32 000	Furniture & Appliances	\$0	\$5,000	\$7,190
522 50 32 001	Facilities Tools & Equipment	\$0	\$3,000	\$5,200
522 50 40 000	Building Repair & Maintenance (R&M)	\$75,794	\$10,000	\$14,000
522 50 40 001	Generators Repair & Maintenance	\$0	\$16,800	\$6,900
Sub Total		\$80,596	\$43,700	\$43,390

Continued

Table 24. Facilities Function Budget

591 Station 91		Actual 2023	Amended 2024	Proposed 2025
522 50 40 091	Station 91 Building R&M	\$0	\$4,224	\$6,934
522 50 41 091	Station 91 Monitoring	\$463	\$600	\$600
522 50 42 091	Station 91 Telephone & Internet	\$4,346	\$4,600	\$4,600
522 50 43 091	Station 91 Electrical Service	\$5,606	\$7,300	\$7,300
522 50 44 091	Station 91 Professional Services	\$0	\$1,460	\$1,460
522 50 45 091	Station 91 Garbage	\$1,858	\$2,000	\$2,000
522 50 46 091	Station 91 Gas	\$8,069	\$12,500	\$12,500
522 50 47 091	Station 91 Water & Sewer	\$796	\$900	\$900
522 50 48 091	Station 91 Pest Control	\$0	\$700	\$700
Sub Total		\$21,140	\$34,284	\$36,994
592 Station 92				
522 50 40 092	Station 92 Building R&M	\$0	\$300	\$300
522 50 43 092	Station 92 Electrical Service	\$918	\$2,400	\$1,300
522 50 44 092	Station 92 Professional Services	\$0	\$160	\$160
522 50 48 092	Station 92 Pest Control	\$0	\$0	\$0
Sub Total		\$918	\$2,860	\$1,760
593 Station 93				
522 50 40 093	Station 93 Building R&M	\$0	\$3,888	\$2,898
522 50 41 093	Station 93 Monitoring	\$444	\$600	\$600
522 50 42 093	Station 93 Telephone & Internet	\$3,885	\$4,100	\$3,600
522 50 43 093	Station 93 Electrical Service	\$5,073	\$9,400	\$5,900
522 50 44 093	Station 93 Professional Services	\$0	\$165	\$160
522 50 45 093	Station 93 Garbage	\$341	\$800	\$500
522 50 46 093	Hazardous Waste Disposal	\$0	\$12,975	\$2,000
522 50 48 093	Station 93 Pest Control	\$0	\$700	\$700
Sub Total		\$9,742	\$32,628	\$16,358

Continued

Table 24. Facilities Function Budget

594 Station 94		Actual 2023	Amended 2024	Proposed 2025
522 50 40 094	Station 94 Building R&M	\$0	\$29,608	\$3,608
522 50 41 094	Station 94 Monitoring	\$681	\$750	\$750
522 50 42 094	Station 94 Telephone & Internet	\$4,423	\$5,600	\$4,200
522 50 43 094	Station 94 Electrical Service	\$6,090	\$9,000	\$9,000
522 50 44 094	Station 94 Professional Services	\$0	\$160	\$160
522 50 45 094	Station 94 Garbage	\$828	\$800	\$800
522 50 48 094	Station 94 Pest Control	\$0	\$700	\$700
Sub Total		\$12,022	\$46,618	\$19,218

Total Facilities Budget **\$124,418** **\$160,892** **\$118,581**

Major Expenditures/Changes

The district’s 2025 facilities budget was reduced 26.30% from 2024. This should not be interpreted as to mean that there are no significant facilities issues. Funds were budgeted for major facilities projects in 2024, and these funds were re-programmed to address multiple facilities issues including mold mitigation, water damage, 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 2025.

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 and volunteer members.

Strategic Goals

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

- ***Strategic Goal 2:*** Be fiscally responsible and operate with transparency.
- ***Strategic Goal 3:*** Build and maintain a healthy, safe, and productive work environment.
- ***Strategic Goal 4:*** Identify and apply best practice to achieve continuous improvement of effectiveness, efficiency, and value.
- ***Strategic Goal 5:*** Develop adequate staffing and infrastructure to meet community needs.

Performance Measures

Performance measures developed as part of the district's strategic plan revision have been integrated into the district's budget in 2025 as illustrated in Table 25.



Table 25. Apparatus and Equipment Maintenance and Repair Performance Measures

Resources Perspective		
Strategic Goal 5: Develop adequate staffing and infrastructure to meet community needs.		
Initiative	Performance Measure	District Performance
<i>Develop and implement a comprehensive apparatus and equipment maintenance program to maximize in-service time, minimize maintenance, and minimize repair expenses.</i>	Percentage of in-service time for engines, water tenders, and squads.	This data will begin being tracked and reported in 2025.
	Total cost of apparatus repair.	Apparatus maintenance and repair expenses are currently comingled. This data will be segregated and reported separately beginning in 2025.
	Total cost of apparatus maintenance.	
	Apparatus repair to maintenance expense ratio	
	Case examples of equipment service life extension and/or apparatus maintenance improvement programs [QUALITATIVE]	The district replaced all rotary type priming systems on fire engines with a more reliable, less maintenance intensive air priming system. In addition, improved maintenance resulted in 83.33% of fire apparatus pumps passing annual testing (increased from 16.67% in 2023).
	Case examples of equipment failures inclusive of impact on operational effectiveness and expense [QUALITATIVE].	The district experienced multiple significant fire apparatus failures in 2024. These included failure of priming pumps on all fire engines, failure of tank to pump valves on Engine 94 and Water Tender 93 and catastrophic failure of the cooling system (fan, hoses, radiator) on Engine 94.
	Discussion: Over the last two years, the district has taken positive steps to improve apparatus and equipment maintenance and replace its aging fire apparatus and other vehicles. Continued efforts in this area will have a positive impact on reducing repair expenses and apparatus down time.	



Accomplishments

Major apparatus and equipment repair and maintenance accomplishments in 2024 include:

- **Apparatus and Surplus:** Apparatus 909 (Engine 92) and Apparatus 1001 (Water Tender 93) were declared surplus by the board of fire commissioners and sold at auction (ECFR, 2023c). These vehicles had reached the end of their useful lives and no longer met the needs of the district. Sale of these surplus apparatus reduced the potential cost of maintenance and maximized return of residual value to the district's capital projects fund. With the surplus of these apparatus, the district completed the reduction of its fleet to three engines, three water tenders and two squads. This accomplishment supported Strategic Initiatives 5c and 6a. This accomplishment also addressed CFAI performance indicator 4C.4 in Category 4 Financial Resource, Criterion 4C Resource Allocation, performance indicator 6c.2 and core competency 6D.5 in Category 6 Physical Resources, Criterion 6C Apparatus and Vehicles Maintenance and Criterion 6D Apparatus Maintenance (CPSE, 2020).
- **Apparatus and Equipment Inspection, Testing, and Maintenance:** The district continued 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 consistently 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 consistently with the requirements of *NFPA 1911: Standard for the Inspection, Maintenance, Testing, and Retirement of In-Service Emergency Vehicles* (NFPA, 2017).
 - Tires on multiple apparatus that had exceeded their seven-year safe operating life were replaced and a long-standing pump drivetrain issue on Water Tender 94 (Apparatus 914) was repaired.

Collectively, these accomplishments addressed Strategic Initiative 5d. In addition, these accomplishments supported CFAI core competency 6D.5 and 6E.3 in Category 6 Physical Resources, Criterion 6D Apparatus Maintenance and Criterion 6E Tools, Supplies and Small Equipment.

- **Apparatus Procurement: Type One Engine Procurement:** Procurement of a type one engine to replace Engine 94 (Apparatus 1014) was completed (apparatus was ordered in the 4th quarter of 2023, pre-build conference and change orders completed in 2024). Due to the extended time to manufacture fire apparatus, this engine will be delivered in the 2nd quarter of 2025. This engine was ordered using a Sourcewell joint purchase contract based on the district's previous engine

specifications to avoid a six percent across the board price increase in 2024. Change orders were issued to update the specifications as needed to improve the design and tactical capabilities of this apparatus. This approach to procurement saved the district \$52,794 over delaying purchase until 2024. This project addressed Strategic Initiative 1d and was consistent with Strategic Initiatives 5c and 5d. This project also addressed CFAI core competency 6C.1 and performance indicators 6C.2 and 6C.3 (CFAI, 2020).

- **Water Tender Specifications Development:** Specifications were developed 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. This project addressed Strategic Initiative 1d and was consistent with Strategic Initiatives 5c and 5d. This project also addressed CFAI core competency 6C.1 and performance indicators 6C.2 and 6C.3 (CFAI, 2020).
- **Command Vehicle Procurement:** Specifications were developed for a command vehicle to replace Command Vehicle 91 (Apparatus 1018). This vehicle will be ordered in the 4th quarter of 2024 for 2025 delivery, and upfit with warning lights, siren, and communications equipment (radios and mobile data computer). This project addressed Strategic Initiative 1d and was consistent with Strategic Initiatives 5c and 5d. This project also addressed CFAI core competency 6C.1 and performance indicators 6C.2 and 6C.3 (CFAI, 2020).

Projects

Major projects in 2025 include the following:

- **Preventative Maintenance Schedule:** Develop and document a preventative maintenance schedule for apparatus and equipment to improve reliability and reduce life-cycle cost. This project supports Strategic Initiative 5d. In addition, this project addresses CFAI core competency 6D.1 in Category 6 Physical Resources, Criterion 6D Apparatus Maintenance.
- **Replacement of C91 (Apparatus 1018):** Delivery of the district's new command vehicle (Apparatus 2501) is anticipated in the 1st quarter of 2025. Once delivered and upfit is completed, the board of fire commissioners will be asked to declare Apparatus 915 (currently Unit 91) surplus and sold at auction. Apparatus 1018 (current C91) will be retained for use as the deputy chief's command vehicle until a second new command vehicle is purchased in 2026. This project addressed Strategic Initiative 1d and was consistent with Strategic Initiatives 5c and 5d. This project also addressed CFAI core competency 6C.1 and performance indicators 6C.2 and 6C.3 (CFAI, 2020).
- **Replacement of Engine 94 (Apparatus 1014):** Delivery of the district's new type one engine (Apparatus 2502) is anticipated in the 2nd quarter of 2025. Once delivered and acceptance testing is completed, this apparatus will be equipped and go into service as Engine 91. The current Engine 91 (Apparatus 1014) will be moved to Station 94 and will be designated as Engine 94. This project addressed Strategic Initiative 1d and was consistent with Strategic Initiatives 5c and 5d. This project also addressed CFAI core competency 6C.1 and performance indicators 6C.2 and 6C.3 (CFAI, 2020).

- Surplus of Apparatus 1014:** Once the district’s new type one engine (Apparatus 2502) is placed into service, the board of fire commissioners will be asked to declare Apparatus 1014 (current Engine 94) apparatus surplus and sold at auction. This accomplishment supported Strategic Initiatives 5c and 6a. This accomplishment also addressed CFAI performance indicator 4C.4 in Category 4 Financial Resource, Criterion 4C Resource Allocation, performance indicator 6c.2 and core competency 6D.5 in Category 6 Physical Resources, Criterion 6C Apparatus and Vehicles Maintenance and Criterion 6D Apparatus Maintenance (CPSE, 2020).
- Type Two Water Tender Procurement:** Procurement of a new type two water tender will be initiated in 2025 with anticipated delivery in 2026. This water tender will replace Water Tender 93 (Apparatus 1001). This project addressed Strategic Initiative 1d and was consistent with Strategic Initiatives 5c and 5d. This project also addressed CFAI core competency 6C.1 and performance indicators 6C.2 and 6C.3 (CFAI, 2020).

Apparatus & Equipment Repair & Maintenance Function Budget

Table 26 outlines 2023 actual, 2024 amended, and 2025 proposed 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.

Table 26. Apparatus & Equipment Repair & Maintenance Budget

210 Repair and Maintenance Overtime		Actual 2023	Amended 2024	Proposed 2025
522 60 14 001	Repair & Maintenance Overtime	\$0	\$802	\$861
220 Equipment Repair and Maintenance				
522 60 40 000	Fire Extinguishers	\$1,833	\$2,500	\$2,500
522 60 40 001	Fitness Equipment	\$0	\$1,500	\$1,500
522 60 40 002	Hose and Nozzle	\$9,693	\$6,900	\$9,900
522 60 40 003	EMS Equipment	\$0	\$200	\$200
522 60 40 004	Ladders	\$678	\$1,178	\$1,178
522 60 40 005	Hand Tools	\$0	\$200	\$200
522 60 40 006	Self-Contained Breathing Apparatus	\$5,945	\$5,811	\$3,816
522 60 40 007	Radio Equipment	\$2,150	\$4,000	\$4,000
522 60 40 008	Small Engine Equipment	\$28	\$3,000	\$1,900
522 60 40 009	Emergency Generators	\$1,047	To 522 50 40 001	
Sub Total		\$21,373	\$25,289	\$25,194

Continued

Table 26. Apparatus & Equipment Repair & Maintenance Budget

220 Apparatus Repair and Maintenance				
522 60 43 000	Vehicles (General)	\$1,208	\$3,400	\$25,200
522 60 43 001	Pump Testing	\$0	\$3,500	\$3,500
522 60 44 000	E91 (1020)	\$2,227	\$13,000	\$2,000
522 60 44 001	E92 (909)	\$1,956	<i>Surplussed</i>	
522 60 44 002	E93 (1009)	\$47	<i>Surplussed</i>	
522 60 44 003	E94 (1014)	\$11,685	\$5,000	\$4,000
522 60 44 004	E93 (916)	\$4,960	\$5,000	\$2,000
522 60 45 000	WT91 (919)	\$6,516	\$7,000	\$2,000
522 60 45 001	WT93 (1001)	\$1,720	<i>Surplussed</i>	
522 60 45 002	WT94 (914)	\$5,241	\$6,000	\$2,000
522 60 45 003	WT93 (1010)	\$0	\$9,500	\$2,000
522 60 46 000	SQ91 (1021)	\$2,751	\$2,000	\$1,500
522 60 46 001	SQ 93 (1013)	\$2,852	<i>Surplussed</i>	
522 60 46 002	SQ94 (1022)	\$2,099	\$1,000	\$1,500
522 60 47 000	C91 (1018)	\$4,330	\$2,000	\$1,500
522 60 47 001	C92 (1012)	\$244	\$2,475	\$1,000
522 60 47 002	U91 (915)	\$903	\$800	\$800
522 60 47 003	RH93 (1019)	\$713	\$1,000	\$1,000
Sub Total		\$49,451	\$61,675	\$50,000
220 Disaster Services		Actual 2023	Amended 2024	Proposed 2025
525 60 30 000	Disaster Preparedness	\$0	<i>To 522 20 31 000</i>	
Sub Total		\$0	\$0	\$0

Total Repair & Maintenance Budget **\$70,825** **\$87,766** **\$76,054**

Major Expenditures/Changes

The apparatus and equipment maintenance and repair budget decreased by 13.34%. As with facilities, this does not mean that the district has fewer challenges in maintaining its apparatus and equipment. This reduction was influenced by two factors: 1) Reduction in the size of the district’s fleet by declaring apparatus that was no longer serviceable surplus and 2) replacement of Apparatus 1014, in the 2nd quarter of 2025. Apparatus 1014 has been the major driver of repair expense for the last several years, experiencing failure of multiple systems and major components annually.

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, 2023e), 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.

The district's minimum general fund beginning balance and general fund contingency are consistent with the Government Finance Officer's Association's Fund Balance Guidelines for the General Fund (GFOA, 2015b). In addition, the general fund contingency addresses the requirement for maintaining contingency funds identified by the Commission on Fire Accreditation International (CFAI) core competency 4C.5 in Category 4 Financial Resources, Criterion 4C Resource Allocation (CPSE, 2020).

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.

In 2024 the district experienced several unanticipated, critical expenses requiring transfer of \$40,120 from general fund contingency to the general fund. These included:

- Contingency transfer of \$12,975 for the expense of disposing of the district's perfluorooctane sulfonate (PFOS) containing firefighting foam and other hazardous waste to reduce environmental and health risks to district members and the community (ECFR, 2024b).
- Contingency transfer in the amount of 27,145 for the expense of mitigating mold conditions in Stations 93 and 94 to reduce health risks to district members and the expense of apparatus repair and maintenance to keep the district's fleet in safe and functional operating condition (ECFR, 2024c).



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 projects fund (ECFR, 2023d). 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 transfers 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 meet immediate to mid-term apparatus and equipment capital projects needs 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. In 2024, the district implemented the practice of expending 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.

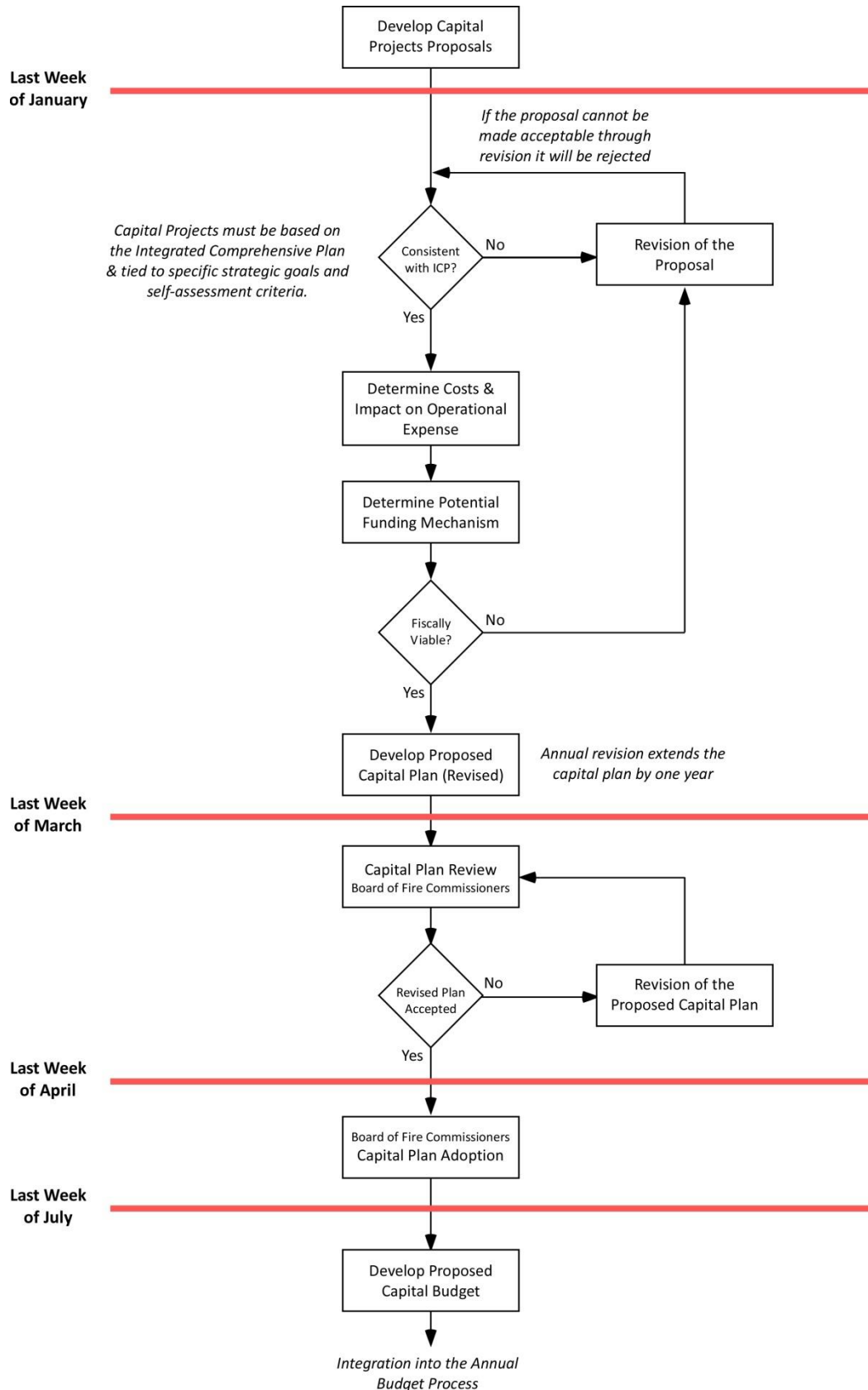
As illustrated in Table 27, the annual capital plan review and revision process is scheduled for completion between January and May of each year.

Table 27. 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- to mid-term apparatus and equipment capital projects.

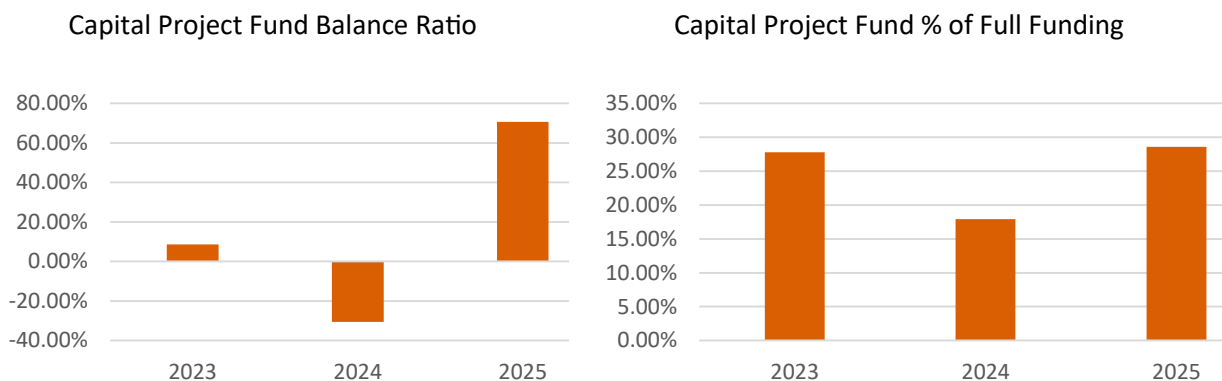
Capital Projects Fund Performance Measures

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



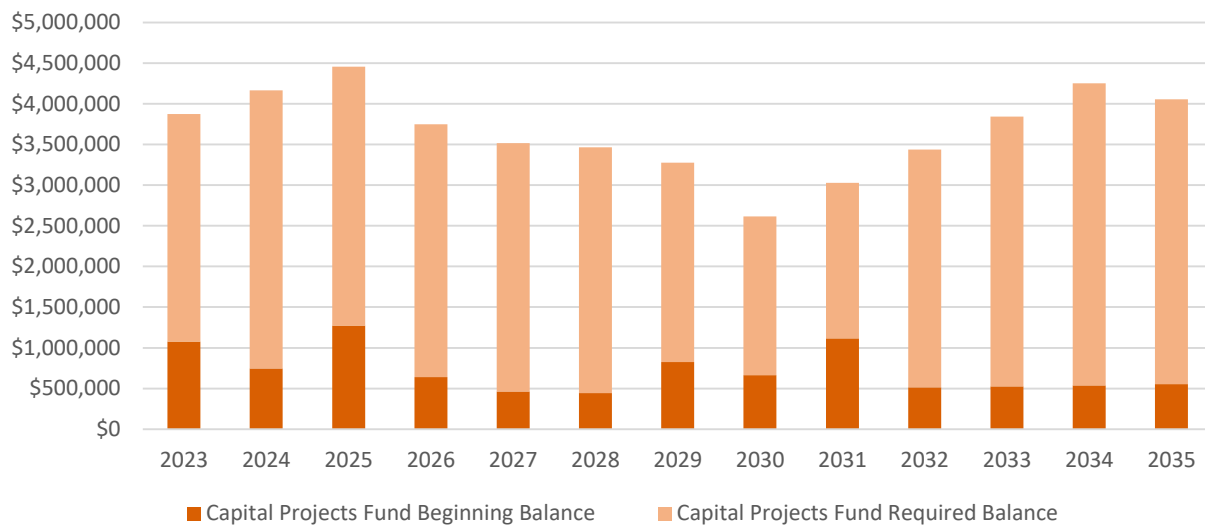
The capital projects fund balance ratio is negative in 2024 due to transfer of \$325,000 to the general fund at the end of 2023 for early payoff of the district’s limited tax general obligation bonds. Transfer

from the general fund to the capital projects fund in 2025-2027 has been increased to replace these funds within the capital projects fund.

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, renovation, or replacement 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. As the district was successful in passing a levy lid lift in 2024, and continues to transfer 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 such as a voted, unlimited tax general obligation (UTGO) bond to provide the means to catch up to the required pay as you go level of funding.

2025-2035 Capital Projects Plan

Table 28 identifies projects included in the district’s current capital projects plan that are programmed to be completed within the next 10 years. The district is projected to have adequate funding and cash flow in the capital projects fund to complete projects programmed through 2033. However, revenue will be insufficient to address capital projects beyond that point without additional revenue. Additional detail is provided in summary of the district’s long-term financial plan in [Appendix C](#).

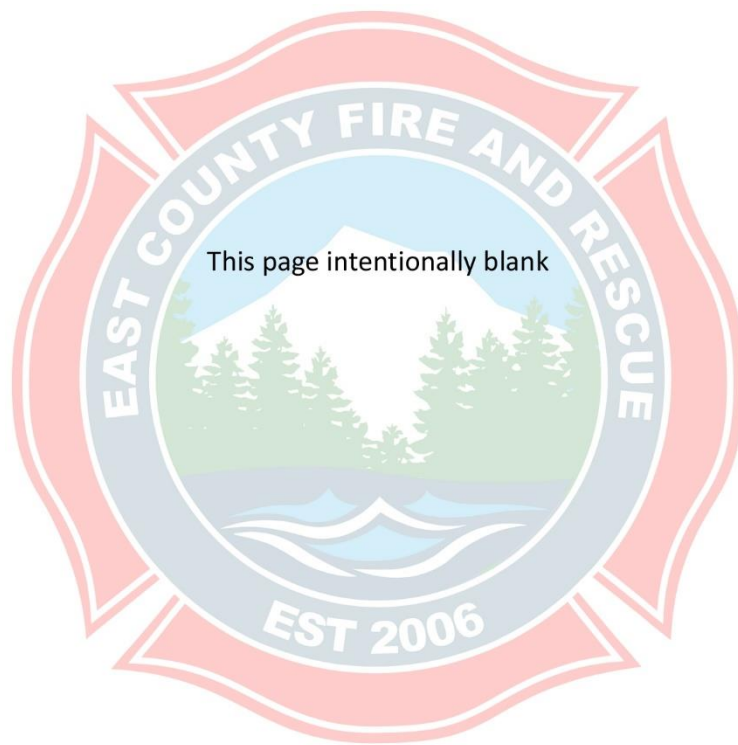


Table 28. 2024-2034 Capital Projects Schedule

Apparatus	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Engine 94	\$942,982										
Engine 93							\$1,070,807				
Water Tender 93		\$520,200									
Water Tender 94					\$574,343						
Water Tender 91										\$634,121	
Chief 91	\$85,330										
Unit 94		\$85,330									
Chief 92			\$53,835								
Equipment											
Technology Infrastructure											
Portable Radio Replacement			\$188,944								
Mobile Radio Replacement			\$146,279								
Facilities											
Station 91 Capital R&M		\$31,000									
Station 93 Capital R&M	\$30,000										
Station 94 Capital R&M	\$5,500										
Total Expenditures	\$1,063,812	\$636,530	\$389,058	\$0	\$574,343	\$0	\$1,070,807	\$0	\$0	\$634,121	\$0

Note: Current funding is insufficient to complete programmed projects highlighted in red.



Capital Projects Budget

Table 24 illustrates the 2025 capital projects budget. Apparatus 1014 (Engine 94) was ordered in the 4th quarter of 2023 but will not be delivered until the 2nd quarter of 2025 and as such is listed in the 2025 capital budget. Progress payments may be used to reduce expenses and may be included in the 2024 amended budget if the chassis is completed prior to the end of 2024.

Table 29. Capital Projects Budget

594 Capital Projects		Actual 2022	Amended 2023	Adopted 2024
594 22 50 001	Apparatus	\$0	\$0	\$1,028,312
594 22 50 002	Equipment	\$0	\$0	\$0
594 22 50 003	Technology Infrastructure	\$0	\$0	\$0
594 22 63 050	Facilities	\$0	\$0	\$35,500

Total Capital Projects Fund Budget **\$0** **\$0** **\$1,063,812**

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 has a pump, water tank and hose bed capacity no less than the district's current type one engines. This engine is configured similarly to Apparatus 1020 (Engine 91) for consistency of the district's fleet but is engineered to provide improved performance and tactical capability. Specifications for the replacement apparatus were 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 was used for the 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 one and four and all CFAI critical criteria and performance indicators in Category 6-Physical Resources, Criterion 6C Apparatus and Vehicles Maintenance (CPSE, 2020).

Table 30. Funding for Replacement of Apparatus 1014

Funding Source	Amount
Debt	
Capital Projects Fund	\$942,982
Grant Funding (Specify)	
Other	
Total	\$942,982

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.

Replacement of Apparatus 1018 (C91).

Description: This project involves the purchase of a 2025 ½ ton, four-wheel drive pickup truck and related upfit (canopy, bed slide, lights, siren, and radio) to replace Apparatus 1018. The replacement apparatus would be like that shown in Figure 27.

Figure 27. Ford ½ Ton Pickup (2024 Model Year Pictured)



Note: Adapted from Ken Garff (2024). *Ford F-150*.

Apparatus 1018 is a 2012 Ford Expedition equipped to serve as a command vehicle used by the district’s fire chief. Specifications for replacement have been developed by Chief Hartin and Assistant Chief Jacobs.

Priority: High

Purpose & Justification: This vehicle was purchased in 2012 and has more than 120,000 miles and is the newest of the district’s command and support vehicle. Apparatus 1012, currently in use as the assistant chief’s command vehicle is a 2005, Ford F-150 with over 110,000 miles and Apparatus 915 is currently in use as Unit 91 (utility vehicle) is a 2004 Ford F-150 with over 128,000 miles. Replacement of Apparatus 1018 will allow the district to surplus 915 and move Apparatus 1018 to service as the deputy chief’s command vehicle until purchase of a new deputy chief’s command vehicle in 2027.

This vehicle will be purchased through the Washington State Department of Administrative Services using a state bid contract. This approach will provide the best value for the district and minimize procurement expenses as well as the cost of the apparatus.

Figure 28. Current Command and Utility Vehicles



Strategic Goal and CFAI Accreditation Criteria: This capital project addresses strategic goals one and four and all CFAI critical criteria and performance indicators in Category 6-Physical Resources, Criterion 6C Apparatus and Vehicles Maintenance (CPSE, 2020).

Table 31. Funding for Replacement of Apparatus 1014

Funding Source	Amount
Debt	
Capital Projects Fund	\$85,330
Grant Funding (Specify)	
Other	
Total	\$85,330

Estimated Change in Operational Expense: This capital project will result in a reduction in operational expenses for apparatus maintenance in the near term due to a reduction in the age of the district’s fleet command and support vehicles. Routine maintenance expense for the new command vehicle will be similar as Apparatus 1018 (e.g., oil changes, etc.). However, the 2025 Ford F-150 command vehicle will be covered by a 3 year/36,000-mile bumper-to-bumper warranty and 5 year/60,000-mile powertrain warranty.

Station 93 Exterior Trim Repair and Painting

Description: Station 93 was constructed in 1993 and expanded in 2005 to add living quarters, a storage building and live fire training facilities (see Figure 29). This building has masonry exterior walls, and a wood framed roof and gables on the front and sides of the building. The gables are sided with cement clapboard and the roof is metal over wood trusses and sheathing. This project would repair dry rotted wood trim, prep and paint the trim and cement board siding, and clean the exterior masonry walls.

Figure 29. Station 93, 121 NE 312th Avenue, Washougal, WA 98671



Priority: High

Purpose & Justification: Station 93 is a valuable district asset. Deferred maintenance has resulted in deterioration of the building exterior (see Figure 30). Repair dry rotted wood trim, prep and paint the trim and cement board siding, and clean the exterior masonry walls will aid in preventing further exterior deterioration and maintain the value of this district asset.

Figure 30. Station 93 Exterior Trim Dry Rot



Strategic Goal and CFAI Accreditation Criteria: This project addresses strategic goals two and five. In addition, it addresses CFAI performance indicator 6B2 (building maintenance and repair) in Category 6-Physical Resources, Criterion 6B Fixed Facilities (CPSE, 2020).

Table 32. Funding for Exterior Trim Repair and Painting at Station 93

Funding Source	Amount
Debt	
Capital Projects Fund	\$30,000
Grant Funding (Specify)	
Other	
Total	\$30,000

Estimated Change in Operational Expense: This project will reduce the expense of future repairs to the exterior finish of this building by repairing existing damage and painting the wood trim. The extent of savings on future repairs has not been quantified.

Station 94 Overhead Door Drive Motor Replacement

Description: Station 94 was constructed in 1979 and remodeled to provide living quarters in 1996. This project replaces an inoperative motor on overhead door number four at Station 94 (doors are numbered from left to right when facing the front of the building).

Figure 31. Station 94, 1808 SE 352nd Avenue, Washougal, WA 98671



Priority: Moderate to High (see purpose and justification).

Purpose & Justification: At present, this apparatus bay cannot be used for apparatus storage due to the inability to open and close the overhead door. Replacement of the overhead door drive motor will return this apparatus bay to service. There is not currently an apparatus stored in this bay (which reduces the priority from high to moderate and shifted repair from 2024 to 2025). However, the increasing volunteer water tender operators assigned to this station may increase the importance of relocating Water Tender 93 to Station 94, requiring the use of apparatus bay four and increasing the priority of this project to high.

Figure 32. Inoperative Overhead Door Motor, Bay 4

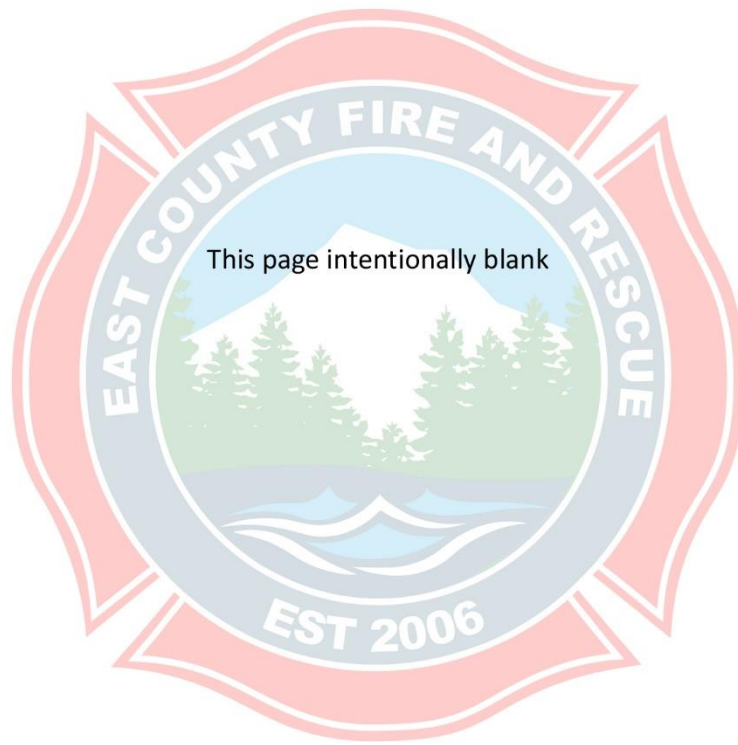


Strategic Goal and CFAI Accreditation Criteria: This project addresses strategic goals two and five. In addition, it addresses CFAI performance indicator 6B2 (building maintenance and repair) in Category 6-Physical Resources, Criterion 6B Fixed Facilities (CPSE, 2020).

Table 33. Funding for Overhead Door Motor Replacement

Funding Source	Amount
Debt	
Capital Projects Fund	\$5,500
Grant Funding (Specify)	
Other	
Total	\$5,500

Estimated Change in Operational Expense: This project will have a limited impact on operational expense. All overhead doors require the same annual maintenance. However, it is likely that a new drive motor will be less likely to fail, requiring repair or replacement.



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 70% 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 70% 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 or leave accrual changes.

The beginning balance in the leave accrual fund in 2025 is projected to be \$51,336, covering 90.83% of projected compensated absence liability. 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.

Leave Accrual Budget

In order to meet the total potential leave accrual liability at potential time of retirement (for each incumbent and their subsequent replacements at current pay rates), \$13,000 will need to be transferred from the general fund to the leave accrual fund in 2025.

Prior to 2024, funds were transferred from the leave accrual fund to the general fund for payout of accrued, but unused annual leave upon separation from district employment. In 2024, the district changed the process for payout of accrued, but unused leave to make this payment directly from the leave accrual fund to improve transparency.

Table 34. 2024 Leave Accrual Fund Budget

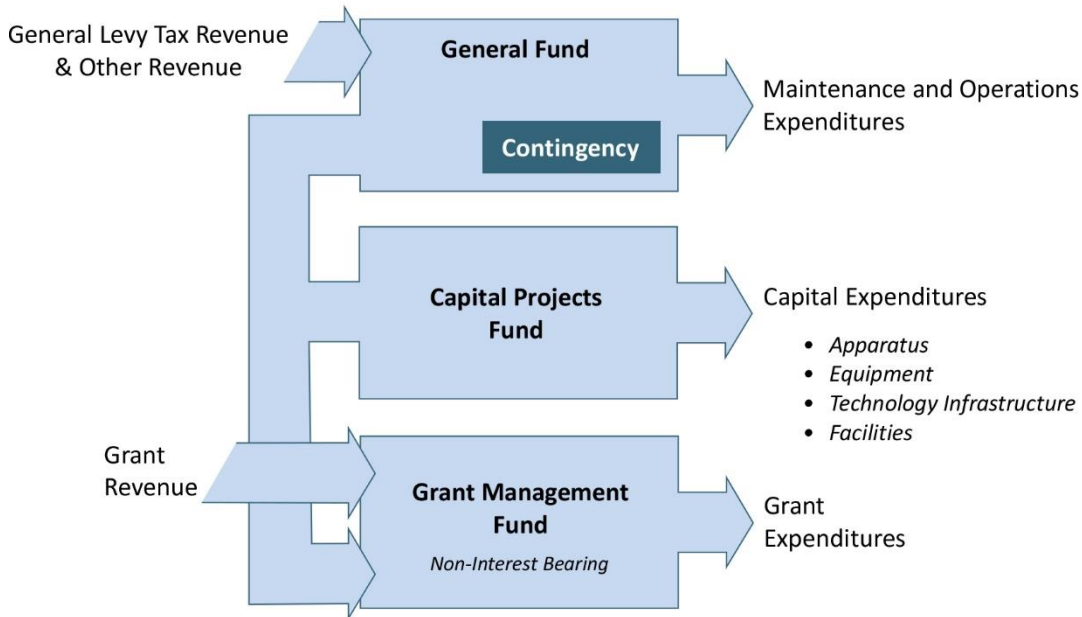
Leave Accrual Fund		Actual 2023	Amended 2024	Adopted 2025
97 22 64 004	Transfer to the General Fund	\$4,486	\$0	\$0
597 20 10 003	Vacation Buy Out	\$0	\$2,755	\$11,311
Subtotal		\$4,486	\$2,755	\$11,311
Total Leave Accrual Fund Budget		\$4,486	\$2,755	11,311

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 33.

Figure 33. Grants Management Fund Relationship



Grants Management Revenue & Expenditures

In 2023, East County Fire and Rescue (ECFR) received a Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA) Assistance to Firefighters Grant (AFG) in the amount of \$242,225.71 with a \$12,111.28 (5%) match by the district 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 and develop the command training center infrastructure to conduct the incident commander certification lab and provide ongoing continuing education. Both projects funded by this grant were completed in 2024.

In 2024, the district received a Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA) Fire Prevention & Safety (FP&S) Grant in the amount of \$28,572 with a \$1,428 (5%) district match to assist in development of the district’s community risk assessment, standard of coverage, and community risk reduction plan.

2025 Grants Management Budget

The 2025 grants management budget reflects revenues and expenditures from the Fire Prevention and Safety Grant.

Table 35. 2025 Grants Management Budget

210 Grant Wages & Benefits EMW-22-FG-01031		Actual 2023	Amended 2024	Adopted 2025
522 30 20 000	Overtime (Personnel)	\$1,097	\$10,226	0\$
220 Grant Supplies & Services EMW-22-FG-01031				
522 45 41 050	Fire Training TLM (Travel)	\$1,381	\$509	0\$
522 45 41 051	Fire Training Registration (Contractual)	\$7,272	\$770	0\$
522 10 33 050	Computer Software (Other)	\$2,501	\$2,581	0\$
594 22 63 050	Facilities (Equipment)	\$0	228,000	0\$
Sub Total Supplies & Services EMW-22-FG-01031		\$11,154	\$231,860	0\$
220 Grant Supplies & Services EMW-2023-FP-00370				
522 30 44 000	Professional Services	\$0	\$0	\$30,000
Total Grant Management Fund Budget		\$12,251	\$242,186	\$30,000

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 paid off this debt in December 2023. By paying off these bonds four years early, the district reduced 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 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 2025 and as such will have no debt service fund revenue and debt service expenditures in 2025.



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.

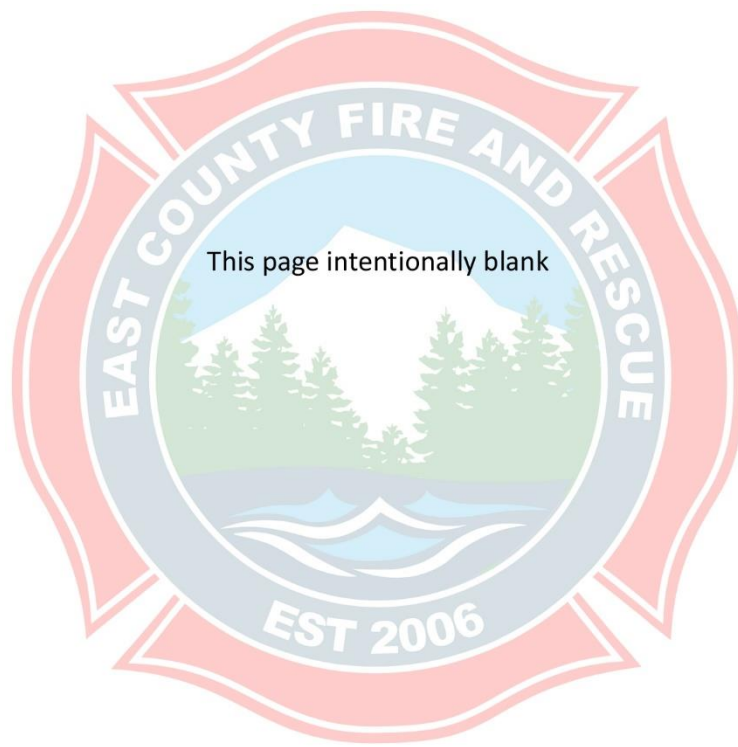
East County Fire and Rescue (ECFR) renewed its emergency medical service (EMS) levy in 2020 at a rate of \$0.35/\$1,000 assessed valuation (AV). As provided in the interlocal agreement, ECFR must levy the maximum amount permitted by RCW 84.55 Limitations on Regular Property Taxes (1% of the previous year’s lawful levy adjusted for new construction). As the district’s AV increased since renewal of the district’s EMS levy, the EMS levy rate has dropped to \$0.26/\$1,000 AV and a 2025 EMS levy of \$736,685.

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 36 outlines EMS fund actual, adjusted and proposed revenue and transfers to the City of Camas from 2023 through 2025, respectively.

Table 36. EMS Fund

Emergency Medical Service (EMS) Fund	Actual 2023	Adjusted 2024	Proposed 2025
Beginning EMS Fund Balance	\$0	\$0	\$0
Revenue			
Taxes	\$705,498	\$721,177	\$736,685
Total EMS Fund Revenue	\$705,498	\$721,238	\$736,685
Expenditures			
EMS Fund Expenditures (Passthrough)	\$705,498	\$721,177	\$736,685
Ending EMS Fund Balance	\$0	\$0	\$0



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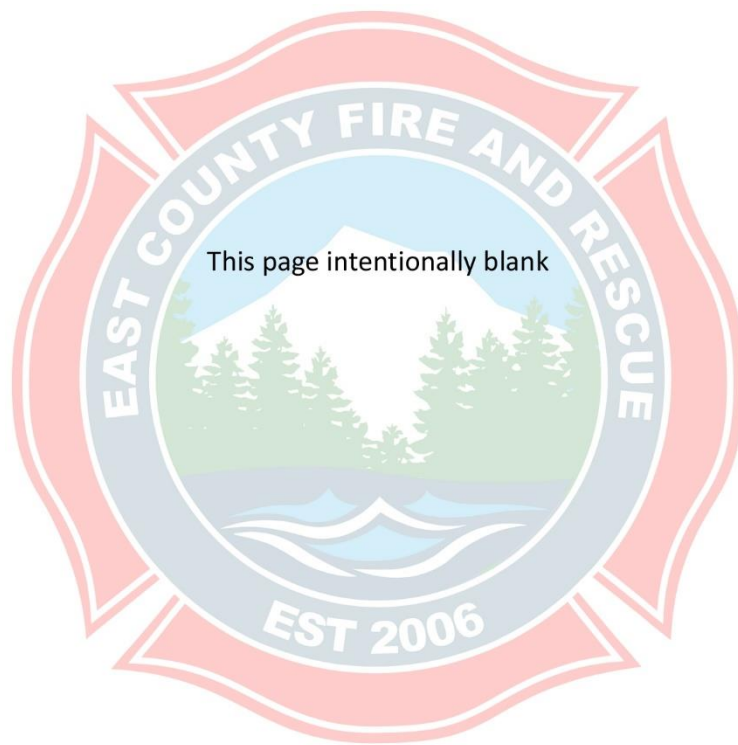
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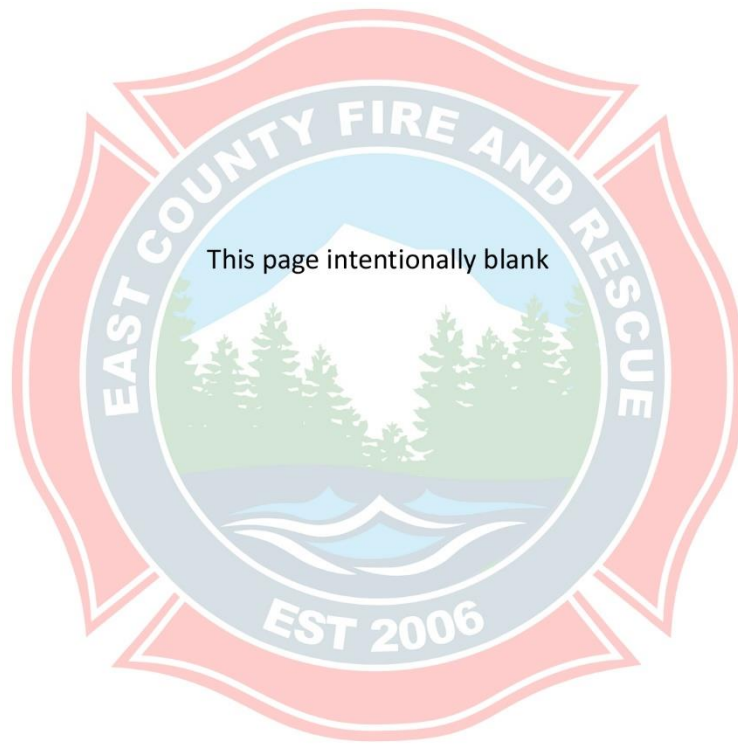
Appendix A - Tax Increase and Budget Adoption

Levy Certification

General Levy Tax Increase

EMS Levy Tax Increase Resolution

Budget Adoption Resolution



Appendix B-Financial Policies

The district has adopted comprehensive financial policies to guide budgeting and fiscal management. These policies are included in the district's 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 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, 2015a). These policies are integrated into the district's long term financial plan which was adopted by the board of fire commissioners in the 3rd 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 fiscal 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 costs 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 a resolution by 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, administrative specialist, and accounting assistant 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 the 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 expenditure 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 the 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 fiscal management, long range financial planning, continuous improvement, and adoption of best practices in fiscal 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, 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 meet 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 costs. 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 expenses, 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 expenditure 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. This planning process began with parallel efforts to revise the district’s strategic plan and develop a long-term financial plan. The district’s long term financial planning process examined the financial environment and financial balance, and developed a financial strategy based on analysis of the district’s fiscal position and multiple revenue and expense scenarios. The district’s financial plan projected that the district would enter a negative cash flow in 2024 and as such would need to increase revenue by passage of a general levy lid lift by the district’s voters to maintain or improve current service levels. For detailed information on the district’s 2023 long-term financial plan, download ECFR’s [Integrated Comprehensive Plan Volume 5-Long Term Financial Plan](#) (ECFR, 2023).

The district’s voters passed a general levy lid lift returning the general levy rate to \$1.50/\$1,000 in August of 2024 for the 2025 tax year. This summary of the district’s *Long-Term Financial Plan* (ECFR, 2023) provides an overview of the planning process as well as current and projected fiscal position based on passage of the general levy lid lift and changes in assessed valuation within the district.

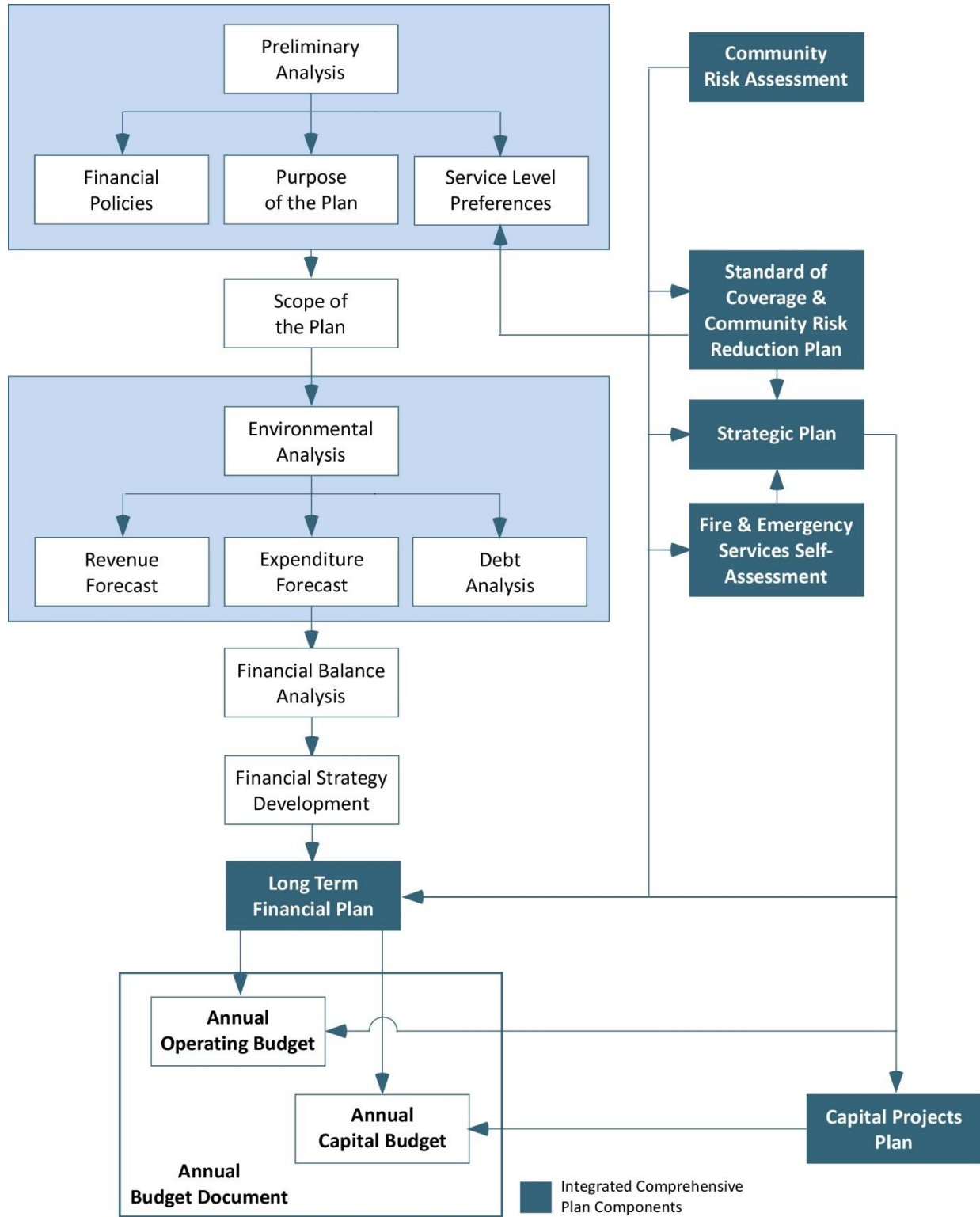
Long Term Financial Planning

Long term financial planning involves resources 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 providing 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 34 illustrates the relationship between long-term financial plans, the other elements of the integrated comprehensive plan, and the district’s annual operating and capital budgets.

Figure 34. Financial Planning Process



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

Purpose of the Plan

The purpose of East County Fire and Rescue’s long-term financial plan is to provide guidance to meet 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 period of 10 years:

- General fund.
- Capital projects fund.
- Leave accrual 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. The long-term financial plan is programmed for a two-year revision cycle (or more frequently if necessary) to ensure currency with anticipated changes in economic conditions. The district’s 2023 long-term financial plan will undergo comprehensive review and revision by the beginning of the 4th quarter of 2025. Revisions to the long-term financial plan are re-adopted by the board of fire commissioners by resolution.

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 district 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 expenses 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.

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 establishing 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.

The district's 2023 long-term financial plan examined two basic scenarios. First, a baseline scenario looked at fiscal conditions without any action to increase general levy revenue to address capital projects and/or maintain current service delivery levels. The second scenario looked at the use of a lid lift to maintain current service delivery levels and address capital projects requirements. The board of fire commissioners elected to implement a strategy to increase revenue by presenting a lid lift to the district's voters, with a contingency plan to reduce expenses if the lid lift failed to pass. The district's strategy to increase revenue was successful with the general levy lid lift passing with 63.51% approval.

Analysis of Fiscal Position

Analysis of East County Fire and Rescue's (ECFR's) fiscal position 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.

Current Scenario

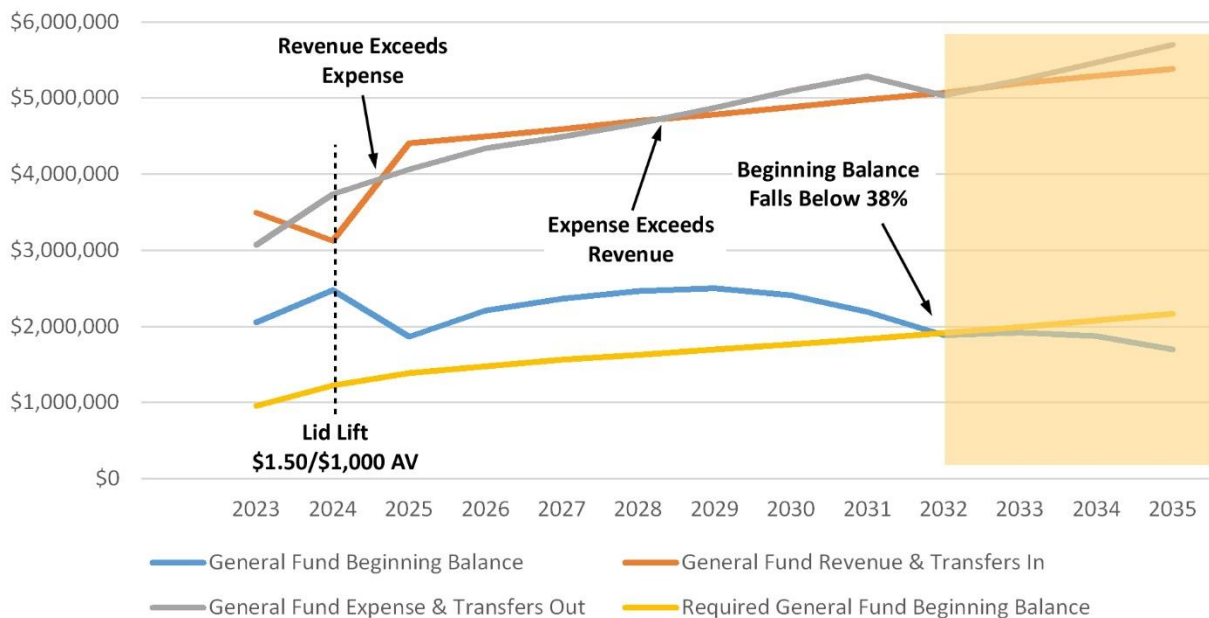
The single scenario presented in this summary of the long-term financial plan is based on an interim update reflecting revenue resulting from restoration of the district’s levy rate to \$1.50/\$1,000 of assessed valuation (AV), 2024 AV for the 2025 tax year, increased staffing and increases in staff compensation.

The comprehensive review and revision of the long-term financial plan programmed for 2025 will examine multiple scenarios to address the expense of maintaining service delivery levels and meeting the district mid- to long-term capital apparatus, equipment, and facility needs.

Scenario planning is a powerful tool in establishing 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. It is essential to remember that 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). 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.

2024 Permanent Single Year Lid Lift: This scenario is based on passage of a lid lift by the district’s voters in 2024 which restored the district’s levy rate to \$1.50/\$1,000 AV. Figure 35 illustrates the following four measures related to the district’s general fund 1) beginning balance, 2) revenue and transfers in from other funds, expense and transfers out to other funds, and the required beginning fund balance (set at 38% of anticipated expenses within a given year by board fiscal policy).

Figure 35 Permanent Single Year Lid Lift Scenario



Assumptions & Conditions: The 2024 permanent lid lift scenario presents current and projected fiscal conditions based on the following:

- The district’s voters passed a lid lift in August of 2024, restoring the general levy rate to \$1.50/\$1,000 assessed valuation.
- Statutory 1% increase in tax revenue (excluding new construction).
- The average increase in assessed valuation (AV) of 5% (including new construction) was reduced from 7% based on current and projected real estate market conditions.
- The district has no limited tax general obligation (LTGO) debt and has no plans to incur non-voted debt. Should the district’s voters pass a voted (unlimited tax general obligation (UTGO) bond measure, this will have no impact on general fund cash flow as voted bonds have their own levy to fund debt service.
- Three additional full-time firefighters and a deputy fire chief will be added, and part-time firefighter staffing is eliminated in 2025.
- The 2025-2027 collective bargaining agreement between the district and Local 2444 International Association of Firefighters (IAFF) will increase firefighter wages to 100% of the median of comparable districts over the next three years and provide a cost-of-living increase of between 2.5% and 4.5% based on the Seattle-Tacoma-Bellevue consumer price index-urban (CPI-U) (ECFR & Local 2444 IAFF, 2024)
- The salary schedule for the fire chief and deputy chief have been established as from 85% to 100% of the median of comparable agencies.
- Increase in expense not-to-exceed 6% annually in 2026 and 2025, decreasing to 4% from 2028-2035.
- Maintaining a fire apparatus fleet of 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 the 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.

The long-term cash flow for all funds is illustrated in Table 37 with associated fiscal performance measures shown in Table 38. Orange highlighted cells reflect a general fund beginning balance of <38% of projected general fund expense.



Table 37. 2024 Permanent Single Year Lid Lift Prospective Cash Flow Projection

General Fund	Actual 2023	Adjusted 2024	Proposed 2025	Projected									
				2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Beginning General Fund Balance (Less Contingency)	\$2,053,597	\$2,356,627	\$1,682,107	\$2,014,881	\$2,158,809	\$2,252,398	\$2,277,981	\$2,179,531	\$1,948,846	\$1,635,379	\$1,656,931	\$1,602,530	\$1,412,112
General Fund Contingency	\$0	\$120,799	\$182,687	\$194,213	\$205,866	\$214,101	\$223,417	\$232,354	\$241,648	\$251,803	\$261,875	\$273,463	\$285,046
Revenue													
Taxes	\$2,963,088	\$3,034,896	\$4,318,893	\$4,407,104	\$4,497,122	\$4,588,983	\$4,682,726	\$4,778,389	\$4,876,011	\$4,975,633	\$5,077,296	\$5,181,041	\$5,286,911
Intergovernmental Revenue	\$1,137	\$10,000	\$10,500	\$11,025	\$11,576	\$12,155	\$12,763	\$13,401	\$14,071	\$14,775	\$15,513	\$16,289	\$17,103
Charges for Service	\$39,231	\$5,000	\$5,250	\$5,513	\$5,788	\$6,078	\$6,381	\$6,700	\$7,036	\$7,387	\$7,757	\$8,144	\$8,552
Miscellaneous Revenue (Includes Investment Interest)	\$88,356	\$13,000	\$42,053	\$50,372	\$53,970	\$56,310	\$56,950	\$54,488	\$48,721	\$40,884	\$41,423	\$40,063	\$35,303
Other Revenue	\$23,188	\$19,635	\$20,617	\$21,648	\$22,730	\$23,866	\$25,060	\$26,313	\$27,628	\$29,010	\$30,460	\$31,983	\$33,583
Appropriation from Contingency	\$0	\$40,120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer in from Capital Projects Fund	\$377,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer in from Leave Accrual	\$4,486	\$2,754	\$11,311	\$0	\$0	\$15,048	\$0	\$0	\$9,786	\$0	\$22,245	\$12,898	\$0
Total Operating Revenues	\$5,550,316	\$5,602,831	\$6,273,418	\$6,704,756	\$6,955,862	\$7,168,939	\$7,285,278	\$7,291,176	\$7,173,748	\$6,954,872	\$7,113,501	\$7,166,412	\$7,078,609
Expenditures													
Administration	\$519,585	\$566,239	\$812,021	\$872,053	\$924,376	\$961,351	\$999,805	\$1,039,798	\$1,081,389	\$1,134,431	\$1,179,808	\$1,233,639	\$1,282,985
Operations	\$1,787,210	\$2,306,513	\$2,522,192	\$2,673,524	\$2,833,935	\$2,947,292	\$3,080,232	\$3,203,441	\$3,331,579	\$3,464,842	\$3,603,436	\$3,763,180	\$3,926,605
Fire Prevention & Public Education	\$4,528	\$12,103	\$11,476	\$12,165	\$12,895	\$13,410	\$13,947	\$14,505	\$15,085	\$15,688	\$16,316	\$16,968	\$17,647
Training	\$8,762	\$84,861	\$113,407	\$120,212	\$127,425	\$132,522	\$137,822	\$143,335	\$149,069	\$155,031	\$161,233	\$167,682	\$174,389
Facilities	\$124,419	\$160,892	\$118,581	\$125,696	\$133,238	\$138,567	\$144,110	\$149,874	\$155,869	\$162,104	\$168,588	\$175,332	\$182,345
Apparatus & Equipment Repair & Maintenance	\$70,825	\$87,766	\$76,054	\$80,618	\$85,455	\$88,873	\$92,428	\$96,125	\$99,970	\$103,969	\$108,128	\$112,453	\$116,951
Total Budgeted Expenditures	\$2,515,329	\$3,218,374	\$3,653,732	\$3,884,267	\$4,117,323	\$4,282,016	\$4,468,344	\$4,647,078	\$4,832,961	\$5,036,066	\$5,237,508	\$5,469,254	\$5,700,922
Non-Expenditures													
Total Non-Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfers (Out)													
Transfer to Capital Projects Fund	\$21,150	\$509,663	\$396,163	\$442,814	\$359,040	\$371,025	\$390,549	\$439,104	\$439,104	\$0	\$0	\$0	\$0
Transfer to Leave Accrual Fund	\$0	\$10,000	\$13,000	\$13,000	\$13,000	\$14,500	\$14,500	\$14,500	\$14,500	\$0	\$0	\$0	\$0
Transfer to Grants Management Fund	\$12,111	\$0	\$1,428	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Debt Service Fund	\$524,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transfers from General Fund	\$557,561	\$519,663	\$410,591	\$455,814	\$372,040	\$385,525	\$405,049	\$453,604	\$453,604	\$0	\$0	\$0	\$0
Ending General Fund Balance	\$2,477,426	\$1,864,794	\$2,209,095	\$2,364,675	\$2,466,499	\$2,501,398	\$2,411,884	\$2,190,494	\$1,887,182	\$1,918,806	\$1,875,993	\$1,697,158	\$1,377,688

Continued

Table 37. 2024 Permanent Single Year Lid Lift Prospective Cash Flow Projection

Capital Projects Fund	Actual 2023	Adjusted 2024	Proposed 2025	Projected									
				2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Beginning Capital Projects Fund Balance	\$1,075,587	\$746,848	\$1,275,183	\$639,413	\$461,683	\$443,207	\$825,313	\$662,152	\$1,117,809	\$514,051	\$526,903	\$540,075	\$553,577
Revenue													
Transfer in from General Fund	\$21,150	\$509,663	\$396,163	\$442,814	\$359,040	\$371,025	\$390,549	\$439,104	\$439,104	\$0	\$0	\$0	\$0
Miscellaneous Revenue (Investment Interest)	\$27,343	\$18,671	\$31,880	\$15,985	\$11,542	\$11,080	\$20,633	\$16,554	\$27,945	\$12,851	\$13,173	\$13,502	\$13,839
Total Capital Projects Fund Revenue	\$1,124,080	\$1,275,183	\$1,703,225	\$1,098,213	\$832,265	\$825,313	\$1,236,494	\$1,117,809	\$1,584,858	\$526,903	\$540,075	\$553,577	\$567,417
Expenditures													
Budgeted Expenditures (Capital)	\$0	\$0	\$1,063,812	\$636,530	\$389,058	\$0	\$574,343	\$0	\$1,070,807	\$0	\$0	\$0	\$0
Interfund Transfers (Out)													
Transfer to General Fund	\$377,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to the Grants Management Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to the Debt Service Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transfers from Capital Projects Fund	\$377,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Capital Projects Fund Balance	\$746,848	\$1,275,183	\$639,413	\$461,683	\$443,207	\$825,313	\$662,152	\$1,117,809	\$514,051	\$526,903	\$540,075	\$553,577	\$567,417
Debt Service Fund	Actual 2023	Adjusted 2024	Proposed 2025	Projected									
				2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Beginning Debt Service Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue													
Transfer in from General Fund	\$524,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer in from Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Debt Service Fund Revenue	\$524,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures													
Regular Budgeted Expenditures (LTGO Debt Service)	\$524,300	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Debt Service Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leave Accrual Fund	Actual 2023	Adjusted 2024	Proposed 2025	Projected									
				2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Beginning Leave Accrual Fund Balance	\$46,326	\$43,015	\$51,336	\$54,309	\$68,666	\$83,383	\$84,920	\$101,543	\$118,581	\$126,260	\$129,416	\$110,407	\$100,269
Revenue													
Miscellaneous Revenue (Investment Interest)	\$1,176	\$1,075	\$1,283	\$1,358	\$1,717	\$2,085	\$2,123	\$2,539	\$2,965	\$3,156	\$3,235	\$2,760	\$2,507
Transfer in from General Fund	\$0	\$10,000	\$13,000	\$13,000	\$13,000	\$14,500	\$14,500	\$14,500	\$14,500	\$0	\$0	\$0	\$0
Total Leave Accrual Fund Revenue	\$47,502	\$54,091	\$65,620	\$68,666	\$83,383	\$99,968	\$101,543	\$118,581	\$136,046	\$129,416	\$132,652	\$113,167	\$102,775
Expenditures & Interfund Transfers Out													
Transfer to General Fund (Leave Accrual Expense)	\$4,486	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vacation Buyout on Separation	\$0	\$2,754	\$11,311	\$0	\$0	\$15,048	\$0	\$0	\$9,786	\$0	\$22,245	\$12,898	\$0
Ending Leave Accrual Fund Balance	\$43,015.30	\$51,336.36	\$54,308.77	\$68,666.49	\$83,383.15	\$84,919.88	\$101,542.88	\$118,581.45	\$126,259.99	\$129,416.49	\$110,406.73	\$100,268.73	\$102,775.45

Continued

Table 37. 2024 Permanent Single Year Lid Lift Prospective Cash Flow Projection

Grants Management Fund	Actual 2023	Adjusted 2024	Proposed 2025	Projected										
				2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
Beginning Grants Management Fund Balance	\$0	\$242,086	\$28,572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue														
Intergovernmental Revenue	\$242,226	\$28,571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer in from General Fund (Match)	\$12,111	\$0	\$1,428	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer in from Capital Projects Fund (Match)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Grants Management Fund Revenue	\$254,337	\$270,658	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures														
Budgeted Expenditures (Grants Management)	\$12,251	\$242,086	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Grants Management Fund Balance	\$242,086	\$28,572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Emergency Medical Service (EMS) Fund	Actual 2023	Adjusted 2024	Proposed 2025	Projected										
				2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
Beginning EMS Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue														
Taxes	\$701,062	\$721,177	\$736,685	\$751,788	\$1,105,619	\$1,128,284	\$1,151,414	\$1,175,018	\$1,199,106	\$1,411,081	\$1,440,008	\$1,469,528	\$1,499,653	
Total EMS Fund Revenue	\$701,062	\$721,177	\$736,685	\$751,788	\$1,105,619	\$1,128,284	\$1,151,414	\$1,175,018	\$1,199,106	\$1,411,081	\$1,440,008	\$1,469,528	\$1,499,653	
Expenditures														
EMS Fund Expenditures (Passthrough)	\$701,062	\$721,177	\$736,685	\$751,788	\$1,105,619	\$1,128,284	\$1,151,414	\$1,175,018	\$1,199,106	\$1,411,081	\$1,440,008	\$1,469,528	\$1,499,653	
Ending EMS Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Funds	Actual 2023	Adjusted 2024	Proposed 2025	Projected										
				2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
Total Ending Balance (All Funds)	\$3,509,375	\$3,219,884	\$2,902,817	\$2,895,025	\$2,993,089	\$3,411,630	\$3,175,578	\$3,426,884	\$2,527,493	\$2,575,125	\$2,526,474	\$2,351,004	\$2,047,879	

Table 38. 2024 Permanent Single Year Lid Lift Prospective Cash Flow Projection-Fiscal Performance Measures

Fiscal Performance Measures	Actual 2023	Adjusted 2024	Proposed 2025	Projected									
				2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Levy Rates													
General Levy (per \$1,000 Assessed Valuation (AV))	\$1.09	\$1.08	\$1.50	\$1.46	\$1.42	\$1.38	\$1.34	\$1.30	\$1.26	\$1.23	\$1.19	\$1.16	\$1.13
EMS Levy (per \$1,000 AV)	\$0.28	\$0.25	\$0.25	\$0.35	\$0.33	\$0.26	\$0.26	\$0.26	\$0.25	\$0.35	\$0.34	\$0.33	\$0.32
Total Property Tax Levy (per \$1,000 AV)	\$1.37	\$1.33	\$1.75	\$1.81	\$1.75	\$1.64	\$1.60	\$1.56	\$1.51	\$1.58	\$1.53	\$1.49	\$1.45
Office of the State Auditor Financial Intelligence Tool (FIT)													
Cash Balance Sufficiency	415	295	205	212	224	267	213	245	145	187	176	157	131
Change in Cash Position Ratio	16.26%	-7.16%	-7.99%	9.25%	14.08%	28.09%	-0.55%	22.19%	-33.75%	18.31%	12.87%	6.11%	-1.28%
Government Funds Sustainability Radio	45.01%	38.24%	24.32%	32.57%	35.21%	40.27%	30.78%	36.26%	17.70%	27.59%	26.37%	23.68%	19.46%
Debt Load Ratio	14.99%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Revenue Performance Measures													
Revenue Per Capita	\$385.39	\$360.33	\$477.94	\$483.67	\$519.88	\$525.48	\$530.98	\$536.26	\$541.32	\$562.55	\$568.47	\$574.30	\$579.91
General Fund Intergovernmental Revenues Ratio	0.03%	0.26%	0.20%	0.21%	0.20%	0.21%	0.22%	0.22%	0.23%	0.23%	0.23%	0.24%	0.25%
General Levy Property Tax Ratio	95.12%	98.45%	98.22%	98.03%	97.95%	97.90%	97.89%	97.93%	98.04%	98.18%	98.16%	98.17%	98.24%
General Levy Rate Ratio	72.67%	71.75%	100.00%	97.19%	94.46%	91.81%	89.23%	86.72%	84.28%	81.92%	79.61%	77.38%	75.20%
EMS Levy Property Tax Ratio	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
EMS Levy Rate Ratio	56.47%	50.98%	50.99%	69.92%	66.45%	52.49%	51.45%	51.42%	49.98%	70.00%	68.03%	66.12%	64.26%
Percentage of Revenue from Non-Tax Revenue Streams	9.71%	1.99%	1.53%	1.69%	1.65%	1.69%	1.70%	1.67%	1.58%	1.42%	1.44%	1.43%	1.37%
Expenditure Performance Measure													
Expenditure Per Capita	\$356.40	\$393.17	\$510.54	\$485.98	\$512.15	\$488.85	\$554.13	\$515.69	\$622.91	\$559.80	\$574.07	\$590.62	\$606.84
Operating Position Performance Measures													
General Fund Cash Flow Ratio	19.25%	-4.41%	16.91%	13.60%	10.32%	8.65%	6.60%	4.76%	2.83%	0.62%	-1.26%	-3.63%	-5.94%
General Fund Balance to Expense Ratio	81.64%	76.98%	51.04%	56.87%	57.43%	57.60%	55.98%	51.90%	45.32%	37.47%	36.64%	34.30%	29.77%
General Fund Balance Ratio	9.04%	14.76%	-28.62%	19.78%	7.14%	4.34%	1.14%	-4.32%	-10.58%	-16.08%	1.32%	-3.28%	-11.88%
Capital Project Fund Balance Ratio	8.69%	-30.56%	70.74%	-49.86%	-27.80%	-4.00%	86.21%	-19.77%	68.81%	-54.01%	2.50%	2.50%	2.50%
Capital Project Fund % of Full Funding	27.77%	17.93%	28.61%	17.06%	13.13%	12.79%	25.19%	25.31%	36.92%	14.95%	13.72%	12.70%	13.65%
Leave Accrual Fund Balance Ratio	1.05%	-7.15%	19.34%	5.79%	26.44%	21.43%	1.84%	19.57%	16.78%	6.48%	2.50%	-14.69%	-9.18%
Leave Accrual Fund % of Full Funding	Undefined	75.28%	90.83%	74.21%	76.42%	78.28%	78.37%	82.50%	86.04%	87.67%	81.60%	80.20%	67.35%
Debt Performance Measures													
Limited Tax General Obligation Debt Ratio	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Limited Tax General Obligation Debt Load	16.83%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Percentage of Revenue from Non-Tax Revenue Streams	9.71%	1.99%	1.53%	1.69%	1.65%	1.69%	1.70%	1.67%	1.58%	1.42%	1.44%	1.43%	1.37%

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 as purchase of fire apparatus and renovation or construction of fire stations. Barring 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.

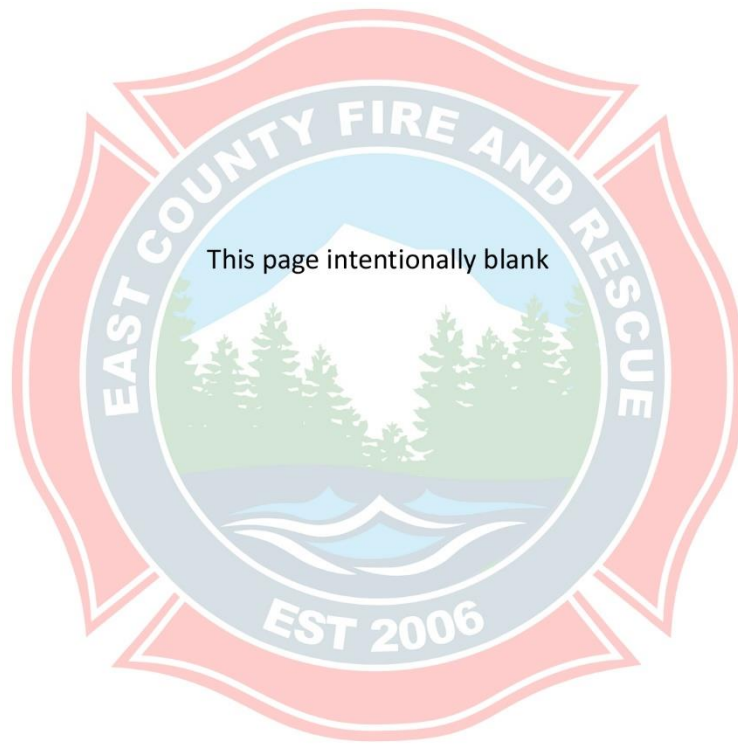
Current State

Increased revenue provided by the 2024 lid lift will maintain a positive cash flow through 2028 and the district will maintain a beginning fund balance above 38% of budgeted expenses through 2032. In addition, the district will have sufficient beginning balance and cash flow within the capital projects fund to complete programmed apparatus and equipment replacement projects through 2031.

The district will require an increase in general levy revenue or decrease in expenses (along with a corresponding reduction in service delivery levels) prior to then to maintain a balanced budget beyond 2031. In addition, the district does not have sufficient revenue to support major capital facilities projects such as fire station renovation or construction.

Action Plan

Review and revision of East County Fire and Rescue's long-term financial plan in 2025 must focus on the revenue and expense sides of the fiscal equation. This planning process of necessity will examine the timing of the district's next general levy lid lift to maintain service levels as well as the need for a voted bond measure to address major capital facilities (and potentially apparatus replacement) needs.



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's 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 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 expenditure 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, payroll, 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.

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 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 governing 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 for financial operations embodying an estimate of expenditure 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 for 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, 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 for functioning 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 its revenues during an accounting period.

Deputy Chief: Full-time chief officer who supervises the district's captains and serves as second in command of the district.

Department of Homeland Security: The Department of Homeland Security is the parent agency of the Federal Emergency Management Agency which in turn is parent to the United States Fire Administration and National Fire Academy.

DHS: See Department of Homeland Security.

ECFR: East County Fire and Rescue.

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 and deputy fire chief are 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.

FEMA: See Federal Emergency Management Agency

Federal Emergency Management Agency: The Federal Emergency Management Agency is an agency of the United States Department of Homeland Security.

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, deputy chief, 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 ending 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 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 types of funds.

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 leave accrual 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 related 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 and deputy 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 deputy chief.

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 expenditure 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.

Standard Operating Guidelines (SOGs): Standard operating guidelines provide direction for district operations. SOGs include policies established by the board of fire commissioners and the procedural direction for carrying out those policies.

SOGs: See Standard Operating Guidelines.

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 people 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 the necessary 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.