

WHERE COMPASSION AND ACTION MEET.



2014 ADOPTED BUDGET

EAST PIERCE FIRE & RESCUE

□WHERE COMPASSION AND ACTION MEET.□



EAST PIERCE FIRE & RESCUE

JERRY E. THORSON, FIRE CHIEF
18421 VETERANS MEMORIAL DRIVE E.
BONNEY LAKE, WA 98391

WWW.EASTPIERCFIRE.ORG

PHONE: 253-863-1800
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Citizens of East Pierce Fire and Rescue,

We are pleased to provide our 2014 budget for your review and consideration. This budget is prepared in compliance with Revised Code of Washington (RCW 52.16.030) and the procedural guidance of the State Auditor's Office "Budgeting, Accounting and Reporting Systems for Fire Districts." The budgeting process for fire districts continues to be a challenge due to the continued effects of the recession on property values and the resulting impact on property taxes.

Our budgeting process actually began in June of 2013 when our command staff, program managers, and administrative personnel began the process of gathering data and creating a draft budget for every expense in the organization. This work built on the efforts over the last several years of reducing our expenditures in every area possible. Much of the work developing the 2014 budget was built on staff's efforts to reduce spending since 2009. The budget presented to the Board of Commissioners reflected those efforts to keep our costs as low as possible.

The district faces several challenges related to our budgeting efforts. The first is our staffing levels; most of our engines have only two firefighters on them, while the national standard as described by the National Fire Protection Agency is for four firefighters per engine. Most of the other fire districts throughout the region staff their apparatus with three firefighters per engine. Providing three firefighters per engine improves their ability to quickly perform tasks on the emergency scene. Having the lower staffing on our engines means that we need to send additional engines to a fire to ensure we can complete all of the fireground tasks quickly and safely. This is important in our efforts to reduce injuries and loss to our citizens. Crew size is also important to firefighter safety while operating on alarms. The other challenge is funding our vehicle replacement plan. Before the economic downturn, the district funded capital vehicle and equipment replacements from the general fund. That has not been possible for several years and will become an issue soon as our engines and medic units are all aging.

Another budgetary issue is that the two year maintenance and operations levy approved by the voters is scheduled to expire at the end of 2014. The district must consider a replacement levy for future funding. The original levy was presented to the voters in 2012 as a result of the reduction of funding due to the recession. The funding for the fire district hasn't recovered and is still

significantly below the minimum needed to provide the current level of services without that funding. The Fire Commissioners are considering the options for a renewal of the levy and will likely make a decision by the end of April. Any renewal of the levy will be presented to the voters for approval.

During 2014 we will continue to evaluate the range and level of services that we provide. We will begin work on the 2014 budget in the second quarter. We will continue to match services to available resources and provide the best response to the public's needs as possible.

The document for your review includes many different reports or documents that should help you understand our budget. We've included the Commissioners' resolution that formally adopts the budget, several documents that summarize the information and the complete line item expense budget. Each of these documents should help paint a complete picture of our budget.

Please let us know if you have any questions or comments about our 2014 budget.

Sincerely,

Jerry E. Thorson
Fire Chief

EAST PIERCE FIRE AND RESCUE

RESOLUTION #744

(A Resolution Adopting the 2014 Budget)

WHEREAS, the Board of Commissioners of East Pierce Fire and Rescue has met and considered its budget for the calendar year 2014; and

WHEREAS, the Board of Commissioners has authorized the regular property and emergency services tax levies for collection in 2014 by Resolutions 741 and 742;

BE IT HEREBY RESOLVED, BY THE BOARD OF COMMISSIONERS OF EAST PIERCE FIRE AND RESCUE AS FOLLOWS:

THAT, the 2014 Budget of East Pierce Fire and Rescue be adopted in the amounts of:

General Fund –	\$29,652,708
Reserve Fund –	\$ 5,666,397
Debt Fund –	\$ 73,005
Construction Fund –	\$ 307,400

ADOPTED at a regular meeting of the Board of Commissioners of East Pierce Fire and Rescue, on November 19, 2013, the following Commissioners being present and voting:

Chair Rick Kuss



Commissioner Dale Mitchell



Commissioner Kevin Garling




Commissioner Raymond Bunk



Commissioner Karlyne McGinnis



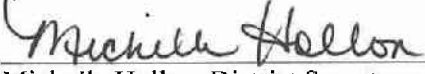
Commissioner Mike Cathey



Commissioner Ed Egan

Commissioner Ron Scholz

ATTEST:



Michelle Hollon, District Secretary

2014 Budgeted Revenues and Expenses by Fund, Division and Group

General Fund		500 Training (continued)	
308 Reserved - Petty Cash & Advance Travel	5,100	541 Training EMS	99,800
Revenue		551 Training Wildland	22,400
308 Unreserved Beginning Fund Balance	6,397,173	553 Training Water Rescue	27,750
310 Property, Harvest & Leasehold Taxes	20,842,835	555 Training Technical Rescue	48,900
330/340 Grants & Intergovernmental	149,100	557 Training Hazmat	20,600
340 Transport & Other Charges for Services	2,241,000	571-9 Training Prevention	10,300
350 Fines	0	591 Training Volunteers	42,150
360 Interest & Miscellaneous Revenues	17,500	500 Training	<u>817,047</u>
391-5 Other Sources	0	600/800 Fire Operations	
397 Transfers In	0	611 Operations Fire Administration	346,214
Revenue General Fund	<u>23,250,435</u>	621 Operations Fire	15,531,915
Resources	<u>29,647,608</u>	651 Operations Wildland	10,200
Expense		653 Operations Water Rescue	23,200
110 Commissioners	<u>60,750</u>	655 Operations Technical Rescue	17,350
120 Administration		657 Operations Hazmat	36,142
121 Fire Chief	229,758	659 Operations Fitness & Wellness	8,400
122 Human Resources	142,757	800 Station Operations	177,700
123 Public Information	72,000	600/800 Fire Operations	<u>16,151,121</u>
124 Legal	30,000	700 EMS Operations	
125 Chaplains	1,000	711 Operations EMS Administration	307,375
126 Retirees	19,000	721 Operations EMS Staff	365,824
131 Deputy Chief	382,283	731 EMS QI & Operations	162,450
141 Office Supplies	20,200	741 EMS Supplies, Equipment & Services	216,500
151 Capital Facilities Planning	0	751 EMS Citizen CPR/1st Aid Classes	45,500
120 Administration	<u>896,998</u>	700 EMS Operations	<u>1,097,649</u>
170 Finance		Expense General Fund	<u>23,242,101</u>
171 Finance	187,943	Unrsvd Estimated Ending Fund Balance	<u>6,405,507</u>
181 Elections, Insurance	380,744	Uses (Expenses + Ending Fund Bal.)	<u>29,647,608</u>
183 Building Leases & Operations	200,600	508 Rsvd: Petty Cash & Advance Travel	5,100
183 Equipment Leases	15,500	Reserve Fund	
189 Transfer Out	73,400	Revenue	
170 Finance	<u>858,187</u>	308 Beginning Fund Balance	<u>5,658,397</u>
200 Emergency Management		310 Property Taxes	500
211 Emergency Management Administration	301,182	360 Interest Earned	7,500
221 Emergency Operations	1,500	Resources	<u>5,666,397</u>
241 Communications	483,715	Expense	
291 Volunteers	92,200	189 Transfer Out	0
200 Emergency Management	<u>878,597</u>	Estimated Ending Fund Balance	
300 Prevention & Logistics		Equipment-Est Ending Fund Balance	3,430,254
311 Logistics & Prevention Administration	4,800	Facilities-Est Ending Fund Balance	1,000,000
321 Deputy Fire Marshal	497,546	Employee Leave-Est Ending Fund Balance	745,300
333 Health & Safety	6,300	Station 18-Est Ending Fund Balance	490,843
335 Public Education	181,842	Estimated Ending Fund Balance	<u>5,666,397</u>
401 Logistics Staff	320,814	GO Bond Fund	
411 Station Maintenance	196,300	308 Beginning Fund Balance	0
471 Communications Supply & Service	1,300	397 Transfer In (from General Fund)	73,005
481 Operations Supply & Service	303,500	Expenses/Transfers Out	
491 Vehicle Maintenance	689,350	183 GO Bond Interest Payment (Expense)	73,005
911 Capital Equipment	280,000	Ending Fund Balance	0
300 Prevention & Logistics	<u>2,481,752</u>	Capital Fund	
500 Training		308 Beginning Fund Balance	306,900
511 Training Administration	75,182	360 Interest Earned	500
521 Training Staff	326,265	Expenses/Transfers Out	0
531 Training Fire	143,700	Estimated Ending Fund Balance	307,400

General Fund Fund 001	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Budget Change
Revenues					
Beginning Fund Balance*	7,753,202	7,229,502	6,739,336	6,402,273	-5.00%
Taxes	18,149,978	17,058,522	18,250,573	20,842,835	14.20%
Intergovernmental	1,600,927	1,634,359	1,436,646	149,100	-89.62%
Charges & Fines	2,103,980	2,021,717	2,259,497	2,241,000	-0.82%
Interest & Other	48,850	113,253	72,852	17,500	-75.98%
Transfers In	309,976	295,100	-	-	0.00%
Total Revenues	22,213,711	21,122,951	22,019,568	23,250,435	5.59%
Total Resources	29,966,913	28,352,453	28,758,904	29,652,708	3.11%
Staffing in FTEs	130.00	126.70	126.00	129.00	2.38%
Expenses					
Salary & Benefits	17,649,225	17,470,845	17,649,848	18,442,682	4.49%
Overtime	963,763	773,530	1,096,640	774,730	-29.35%
Supplies	831,695	589,427	678,378	812,600	19.79%
Services/Charges	1,901,365	1,376,531	1,737,018	1,893,816	9.03%
Governmental Agencies	933,970	1,005,221	896,214	964,873	7.66%
Total Operating Expenses	22,280,018	21,215,554	22,058,098	22,888,701	3.77%
Capital & Project Expenses	98,898	354,787	15,030	280,000	1762.94%
Debt Transfers & Payments	104,900	42,776	73,290	73,400	0.15%
Other Transfers	250,000	-	-	-	0.00%
Equipment Capital Lease Interest	3,596	-	-	-	0.00%
Total Expenses	22,737,412	21,613,117	22,146,418	23,242,101	4.95%
Available Ending Balance	2,768,398	2,491,125	2,195,766	1,827,767	
Designated-Petty Cash/Travel	5,100	5,100	5,100	5,100	
Designated (20% Expenses)	4,456,004	4,243,111	4,411,620	4,577,740	
Ending Fund Balance	\$ 7,229,502	\$ 6,739,336	\$ 6,612,486	\$ 6,410,607	
Revenues less Expenses	\$ (523,701)	\$ (490,166)	\$ (126,850)	\$ 8,334	
Reserves to Operating Expenses	32.4%	31.8%	30.0%	28.0%	
Expenses by Division					
Board of Commissioners	70,667	50,227	63,407	60,750	0.26%
Administration	1,114,839	984,074	1,063,000	896,998	3.86%
Finance	1,190,147	775,659	782,176	858,187	3.69%
Emergency Management	857,817	708,674	743,976	878,597	3.78%
Prevention/Logistics	2,583,983	2,412,386	2,151,606	2,481,752	10.68%
Training	1,064,156	703,565	654,828	817,047	3.52%
Operations-Fire	15,035,414	15,124,153	15,728,359	16,151,121	69.49%
Operations-EMS	820,389	854,379	959,066	1,097,649	4.72%
Total Expenses	\$ 22,737,412	\$ 21,613,117	\$22,146,418	23,242,101	100.00%



Pierce County

Office of the Assessor-Treasurer

2401 South 35th Street, Room 142
Tacoma, Washington 98409-7498
(253) 798-6111 • FAX (253) 798-3142
ATLAS (253) 798-3333
www.piercecountywa.org/atr

Mike Lonergan
Assessor-Treasurer

M E M O R A N D U M

DATE: December 20, 2013
TO: Pierce County Taxing Districts
FROM: Mike Lonergan, Assessor-Treasurer
RE: **2013 Certification of Assessed Values/Levy Limit Factor**

Enclosed are the final 2013 assessed values & available administrative refunds for your taxing district. Limit factor worksheets are provided to applicable districts.

Certification of levies and tax rates will be mailed in January.

Districts with an increase to their allowable levy may amend their Levy Certification. Districts must identify the amount of administrative refunds intended to levy on the "Refund Levy" line, separate from the regular or excess levy amounts.

Amended levy certifications must be received in the Assessor-Treasurer's office by Friday, January 3, 2014. Electronically submit amended levy certifications to the email address listed below, to expedite delivery.

Please note Pierce County will be closed on Wednesday, December 25th & Wednesday, January 1st in observance of the holidays.

If you need assistance, or have any questions regarding this information, please contact Kim Fleshman at 253-798-7114, kfleshm@co.pierce.wa.us.



Pierce County

Mike Lonergan, Assessor-Treasurer

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December 20, 2013

OFFICIAL NOTIFICATION TO: **FPD #22**

RE: CERTIFICATION OF 2013 ASSESSED VALUES

FOR REGULAR LEVY

Total Taxable Regular Value	8,690,742,120
Highest lawful regular levy amount since 1985	15,418,844.32
Last year's actual levy amount	11,396,773.73
Additional revenue from current year's NC&I	247,454.09
Additional revenue from annexations (RCW 84.55)	1,207,283.87
Additional revenue from administrative refunds (RCW 84.69)	19,407.44
<i>No additional revenue from administrative refunds will be allowed if you are limited by your statutory rate limit.</i>	
Additional revenue from increase in state-assessed property	8,703.13

FOR EXCESS LEVY

Taxable Value	8,540,396,433
Timber Assessed Value	5,893,014
Total Taxable Excess Value	8,546,289,447
Additional revenue from administrative refunds (RCW 84.69) M & O	8,336.03
2013 New Construction and Improvement Value	164,969,396



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ANNEX

TAX LEVY LIMIT 2013 FOR 2014

FPD #22 REGULAR
> 10,000
Annexed City of Milton

REGULAR TAX LEVY LIMIT:	2008
A. <u>Highest regular tax which could have been lawfully levied beginning with the 1985 levy</u> (refund levy not included) times limit factor (as defined in RCW 84.55.005).	15,418,844.32 1.01 15,573,032.76
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).	164,969,396 1.500000000000 247,454.09
C. Current year's state assessed property value in original district if annexed less last year's state assessed property value. The remainder to be multiplied by last year's regular levy rate (or the rate that should have been levied).	156,035,048 150,232,962 5,802,086.00 1.500000000000 8,703.13
D. REGULAR PROPERTY TAX LIMIT (A + B + C)	15,829,189.99
ADDITIONAL LEVY LIMIT DUE TO ANNEXATIONS:	
E. To find rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.	15,829,189.99 8,074,875,666 1.960301389265
F. Annexed area's current assessed value including new construction and improvements times rate found in E above.	615,866,454.00 1.960301389265 1,207,283.87
G. NEW LEVY LIMIT FOR ANNEXATION (D + F)	17,036,473.85
LEVY FOR REFUNDS:	
H. RCW 84.55.070 provides that the levy limit will not apply to the levy for taxes refunded or to be refunded pursuant to Chapters 84.68 or 84.69 RCW. (D or G + refund if any)	17,036,473.85 19,407.44 17,055,881.29
I. TOTAL ALLOWABLE LEVY AS CONTROLLED BY THE LEVY LIMIT (D,G,or H)	17,055,881.29
J. Amount of levy under statutory rate limitation.	8,690,742,120 1.500000000000 13,036,113.18
K. LESSER OF I OR J	13,036,113.18



Pierce County

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ATION

TAX LEVY LIMIT 2013 FOR 2014

FPD #22 EMS
> 10,000
3rd OF 10 YR

REGULAR TAX LEVY LIMIT:

	2011
A. <u>Highest regular tax which could have been lawfully levied beginning with the 1985 levy [refund levy not included] times limit factor (as defined in RCW 84.55.005).</u>	4,228,103.77 1.01 4,270,384.81
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).	165,028,125 0.500000000000 82,514.06
C. Current year's state assessed property value in original district if annexed less last year's state assessed property value. The remainder to be multiplied by last year's regular levy rate (or the rate that should have been levied).	156,035,048 150,232,962 5,802,086.00 0.500000000000 2,901.04
D. REGULAR PROPERTY TAX LIMIT (A + B + C)	4,355,799.91

ADDITIONAL LEVY LIMIT DUE TO ANNEXATIONS:

E. To find rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.	4,355,799.91 8,112,465,715 0.536926757687
F. Annexed area's current assessed value including new construction and improvements times rate found in E above.	615,866,454.00 0.536926757687 330,675.18
G. NEW LEVY LIMIT FOR ANNEXATION (D + F)	4,686,475.09

LEVY FOR REFUNDS:

H. RCW 84.55.070 provides that the levy limit will not apply to the levy for taxes refunded or to be refunded pursuant to Chapters 84.68 or 84.69 RCW. (D or G + refund if any)	4,686,475.09 8,115.01 4,694,590.10
I. TOTAL ALLOWABLE LEVY AS CONTROLLED BY THE LEVY LIMIT (D,G,or H)	4,694,590.10
J. Amount of levy under statutory rate limitation.	8,726,271,066 0.500000000000 4,363,135.53
K. LESSER OF I OR J	4,363,135.53



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January 15, 2014

Taxing District: FIRE PROTECTION DISTRICT #22 (PIERCE & KING)

Re: Certification of 2013 Levies and 2014 Tax Rates

The Assessor-Treasurer's Office has calculated the tax rates for the 2014 tax collection year. After consideration of your budget request, the limitations on regular levies and the assessed value as adjusted by the Board of Equalization, your district's tax rates are fixed as follows:

	<u>2014 Rate / \$1,000</u>	<u>Tax Amount</u>
Regular Levy Taxable Value	<u>8,690,742,120</u>	
EMS Taxable Value	<u>8,726,271,066</u>	
Regular	1.500000000000	13,036,113.18
County refund fund	0.000000000000	0.00
EMS 3rd of 10 yr levy	0.500000000000	4,363,135.53
County refund fund	0.000000000000	0.00
Total Regular Levies	<u>2.000000000000</u>	<u>17,399,248.71</u>
Excess Levy Taxable Value	<u>8,631,604,111</u>	
Bonds	0.000000000000	0.00
County refund fund	0.000000000000	0.00
M & O	0.370730626527	3,200,000.00
County refund fund	0.000000000000	0.00
Total Excess Levies	<u>0.370730626527</u>	<u>3,200,000.00</u>
TOTALS:	<u>2.370730626527</u>	<u>20,599,248.71</u>

Please review the above summary of levies for your district. If you have any questions or concerns regarding this information, please contact Kim Fleshman at 253-798-7114.