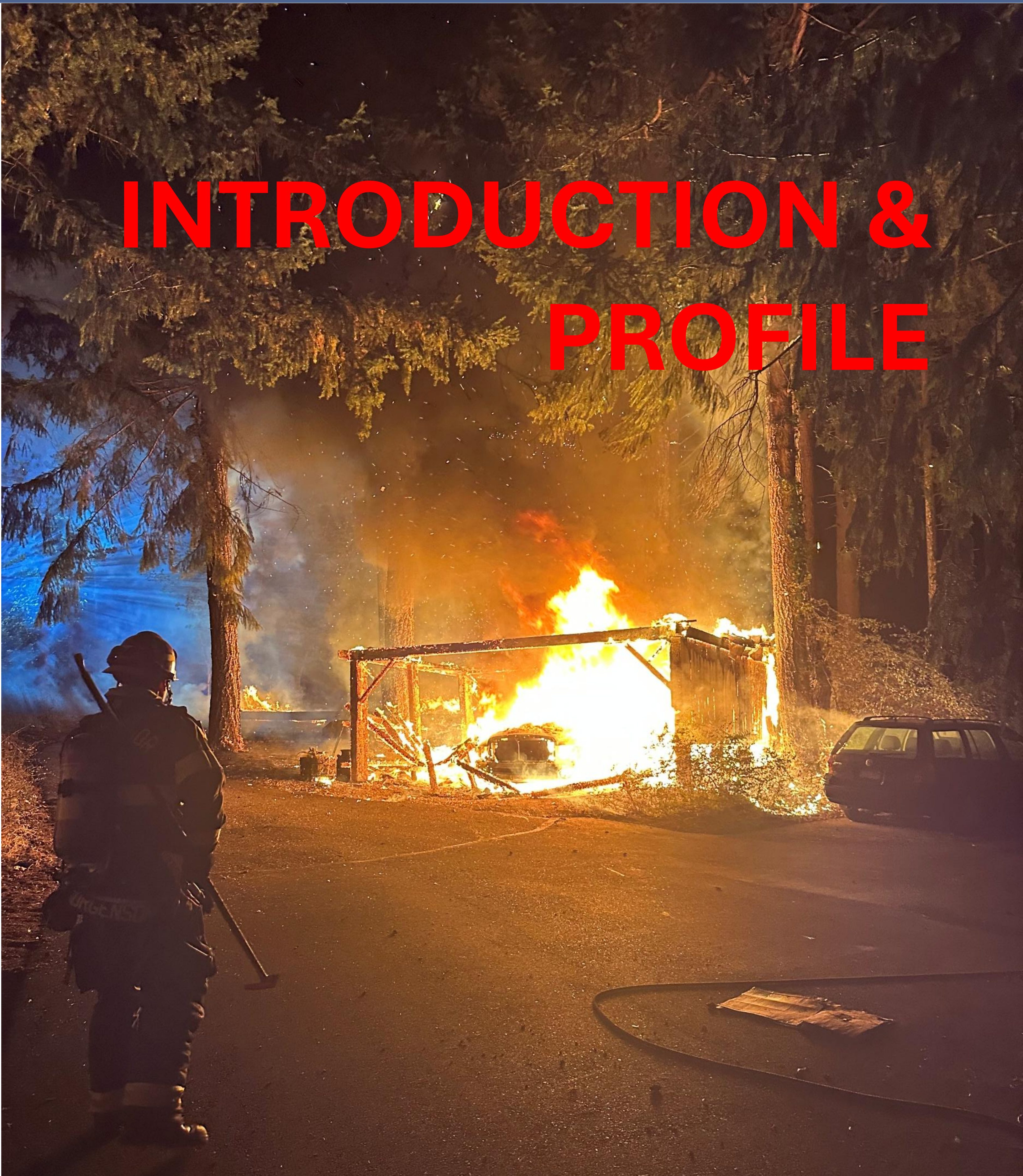
GIG HARBOR FIRE & MEDIC ONE

2026 BUDGET

TABLE OF CONTENTS

INTRODUCTION & PROFILE



BUDGET MESSAGE

From the Finance Director

As we begin the 2026 budget year, our district remains focused on balancing today's operational demands with the long-term investments necessary to sustain exceptional service for our community. The 2026 Annual Budget reflects a disciplined approach to financial management while continuing to advance the priorities established by the Board of Fire Commissioners and supported by our residents.

This budget represents more than an annual spending plan. It is a strategic framework that guides the allocation of resources toward personnel, emergency response capabilities, facilities, equipment, technology, and other critical investments that support our mission. Each budget decision has been evaluated through the lens of operational effectiveness, financial sustainability, and stewardship of public resources.

As we continue through the life of our voter-approved levy, we remain committed to delivering on the service enhancements and organizational improvements envisioned by our community. At the same time, we recognize the importance of preparing for future challenges by strengthening long-term financial planning, maintaining organizational resilience, and investing in the infrastructure necessary to support generations of service.

The 2026 budget reflects careful forecasting, prudent assumptions, and a commitment to responsible decision-making in an evolving economic environment. Through ongoing evaluation of revenues, expenditures, and emerging needs, we strive to ensure the district remains well-positioned to meet both current obligations and future opportunities.

We are grateful for the trust placed in us by our community and appreciate the dedication of our employees, leadership, and partners who help make our mission possible. Together, we will continue building a strong, responsive, and sustainable fire district that is prepared to serve our community today and into the future.

Sincerely,

Krystal Hackmeister
Finance Director

BUDGET-IN-BRIEF: 2026 AT-A-GLANCE

What the 2026 Budget Delivers

- 24/7 emergency response across five staffed stations
- Continued implementation of voter-approved capital projects
- Stable staffing and training investments
- Protection of financial reserves

Where the Money Comes From

Primary funding sources include:

- Fire and EMS property tax levies
- Emergency medical transport fees
- Intergovernmental reimbursements
- Investment earnings

Revenue growth is primarily driven by assessed property value changes and is legally constrained.

Where the Money Goes

Budgeted expenditures support:

- Personnel and benefits
- Operations and maintenance
- Capital investment and debt service
- Long-term financial stability

What's Changing in 2026

- Transition to a dedicated Capital Replacement Funding Plan
- Continued construction under the $80 million UTGO Bond
- Staffing and training investments aligned with service demands
- Disciplined reserve protection

What the Community Receives

- Reliable emergency services
- Modernized facilities and equipment
- Transparent, responsible use of public funds
- Long-term planning to protect future service levels

STRATEGIC GOALS, FINANCIAL POLICIES AND BUDGET ALIGNMENT

District Strategic Goals

Gig Harbor Fire & Medic One's 2026 Budget is guided by five strategic financial goals adopted by leadership and reflected throughout the budget:

1. **Ensure Safe, Reliable Emergency Response**
   - Maintain minimum daily staffing and response capability.
   - Invest in training, apparatus, and facilities that support firefighter safety and service reliability.
2. **Sustain a Stable and Capable Workforce**
   - Support recruitment, retention, training, and wellness.
   - Align staffing growth with long-term fiscal capacity.
3. **Reinvest in Capital Infrastructure**
   - Implement the voter-approved $80 million UTGO Bond.
   - Transition toward a dedicated Capital Replacement Funding Plan beginning in 2026.
4. **Protect Financial Resilience**
   - Maintain structurally balanced budgets.
   - Preserve reserves at or above adopted policy levels.
5. **Honor Public Trust Through Transparency**
   - Clearly communicate how public resources are used.
   - Align spending with voter authorization, statutory limits, and adopted plans.

Financial Policy Framework

The district's financial decisions are governed by formally adopted policies that align with Government Finance Officers Association (GFOA) best practices and Washington State law:

- **Balanced Budget Policy**
  Ongoing expenditures are limited to ongoing revenues; one-time resources are not used to support recurring costs.
- **Reserve Policy**
  Reserves are maintained at a minimum of two months (16.67%) of General Expense Fund expenditures to ensure liquidity, stability, and emergency readiness.
- **Debt Management Policy**
  Long-term debt is used primarily for voter-approved capital investments, with limited use of non-voter debt for critical equipment.
- **Capital Asset Policy**
  Capital investments are evaluated based on lifecycle cost, total cost of ownership, and operational benefit.

Budget Alignment to Strategic Goals

The 2026 Budget directly aligns funding decisions with strategic financial goals as follows:

Strategic Goal	Budget Alignment
Emergency Response Reliability	Staffing investments, training capacity, apparatus replacement
Workforce Stability	Four-platoon model, training and wellness funding
Capital Reinvestment	UTGO Bond projects, transition to capital replacement funding
Financial Resilience	Balanced budget, reserve compliance
Public Transparency	Budget-in-Brief, detailed fund and division summaries

This alignment ensures that the budget functions not only as a financial document, but as a strategic implementation plan.

HISTORY OF GIG HARBOR

In the early 1800s, the area now known as Gig Harbor was home to Native American communities, primarily the Puyallup, Nisqually, and Squaxin tribes, descendants of the S'Homamish people of the Pacific Northwest. In 1840, during the Wilkes Expedition, American explorers mapping the Puget Sound discovered the harbor. The expedition members named the area Gig Harbor after the small boat, a gig, they used to navigate the harbor. The name stuck, and Gig Harbor became its official designation.

During the mid-1800s, an influx of European settlers, primarily of Scandinavian and Croatian heritage, were drawn to this uncharted part of the United States, seeking new opportunities amidst its breathtaking landscapes. These settlers were attracted by the region's natural beauty and the promise of new opportunities in fishing, logging, and farming. By 1888, Gig Harbor had been officially founded as a fishing village, with commercial fishing becoming a cornerstone of the local economy.

Gig Harbor continued to grow throughout the late 19th and early 20th centuries. The construction of the Tacoma Narrows Bridge in 1940—and its subsequent replacement in 1950 after the original collapsed—significantly improved access to the area, spurring further development. In 1946, Gig Harbor was incorporated as a city, marking its transition from a small village to a recognized municipality.

Since then, Gig Harbor has evolved from a pristine, untamed estuary into a vibrant maritime city. The estuary remains a sanctuary for wildlife and boats, and the community continues to cherish the splendor of the Pacific Northwest. While it retains its historical charm and strong ties to the fishing industry, the city has expanded its economic base to include healthcare, education, retail, and tourism. The waterfront area has become a focal point, featuring marinas, parks, and recreational facilities that attract both residents and visitors.

Throughout the 20th and into the 21st century, Gig Harbor has maintained a strong sense of community. The city hosts numerous local events and festivals that celebrate its rich heritage and foster a close-knit community.

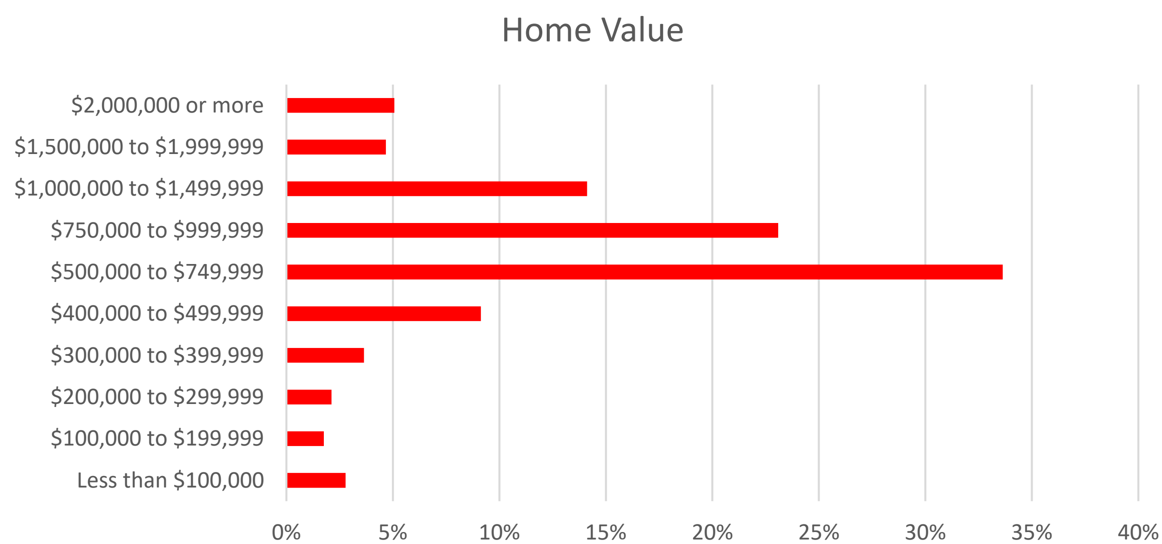
Efforts to preserve Gig Harbor's historical sites and natural beauty have remained paramount. Landmarks such as the Harbor History Museum offer insights into the city's past, while conservation initiatives ensure that the estuary and surrounding natural areas remain protected for future generations. Despite its growth and modernization, the city continues to honor its maritime roots and natural charm, striking a balance between preserving its history and looking toward the future.

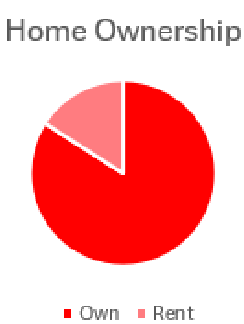
DEMOGRAPHICS

Gig Harbor is known for its picturesque waterfront, small-town charm, and proximity to the Puget Sound. The demographics reflect a blend of residential, suburban, and recreational lifestyles. Gig Harbor is a vibrant community that has experienced steady growth while offering a high quality of life, strong community spirit and diverse amenities. The demographic profile highlights a well-educated population with above-average income levels, and a range of residential options amidst a thriving local economy.

The following demographic information is obtained from the United States Census Bureau 2023.

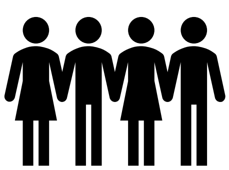
Community Overview





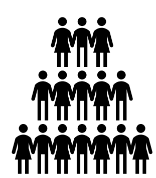
Average Household Size

2.49



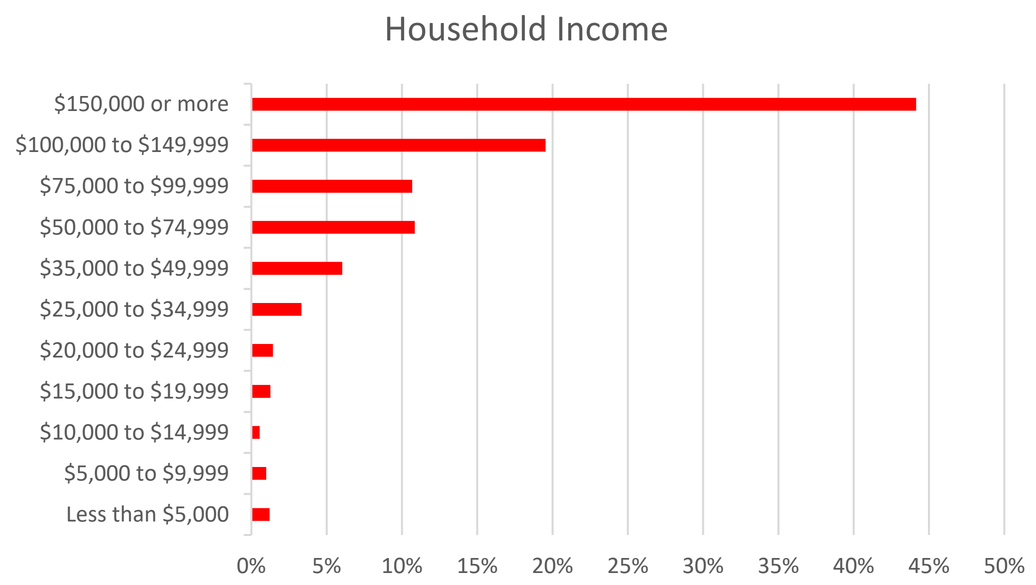
Median Age

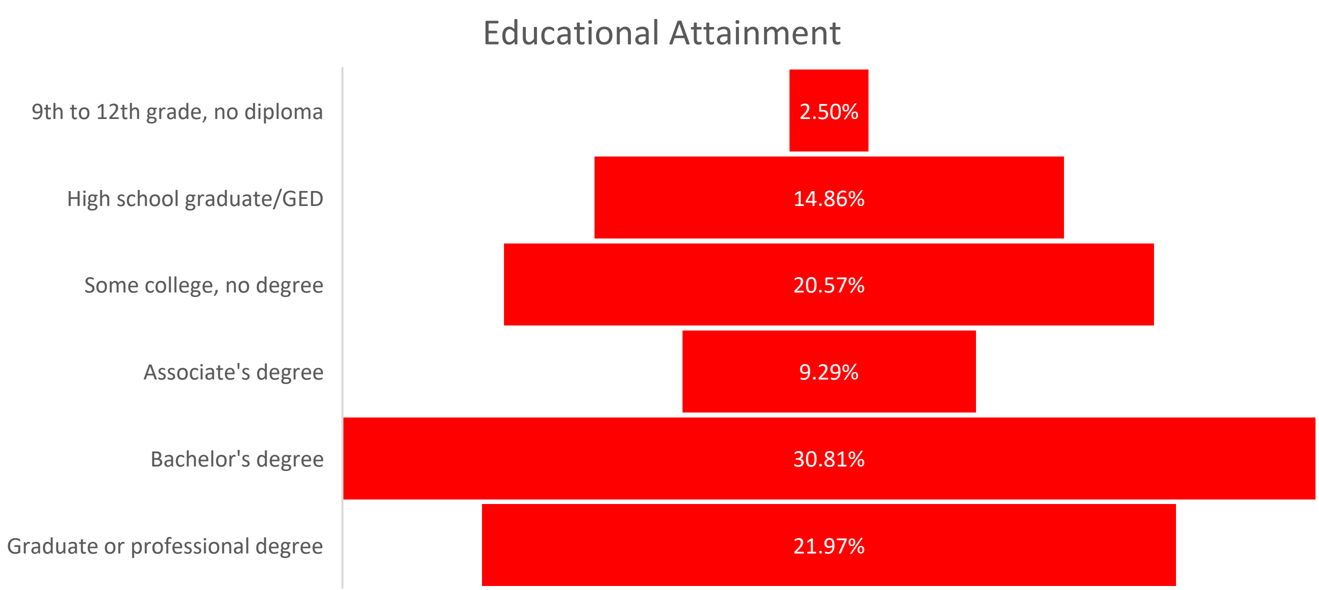
48.3



Total Population

51,105

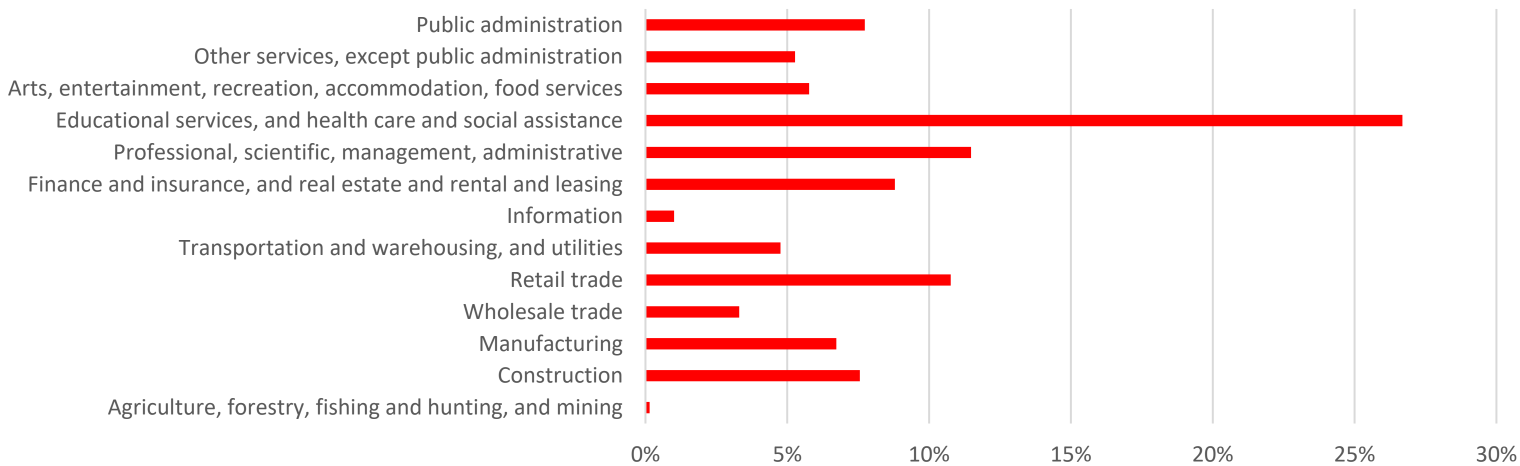

Household Income
$150,000 or more
$100,000 to $149,999
$75,000 to $99,999
$50,000 to $74,999
$35,000 to $49,999
$25,000 to $34,999
$20,000 to $24,999
$15,000 to $19,999
$10,000 to $14,999
$5,000 to $9,999
Less than $5,000
0%
5%
10%
15%
20%
25%
30%
35%
40%
45%
50%


Educational Attainment
9th to 12th grade, no diploma
2.50%
High school graduate/GED
14.86%
Some college, no degree
20.57%
Associate's degree
9.29%
Bachelor's degree
30.81%
Graduate or professional degree
21.97%

Workforce Overview

The Gig Harbor area has a predominant workforce engaged in educational services, health care and social assistance, with a total working population of 41,167 individuals.

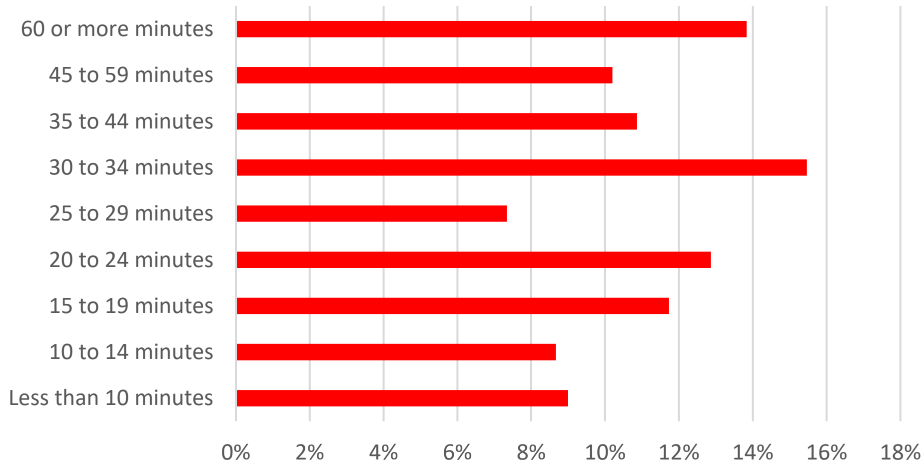
Workforce



Transportation to Work

Drove Alone	Carpooled	Public Transportation	Motorcycle	Walked	Other Means	Work from Home
71.7%	**4.87%**	**1.03%**	**0.8%**	**1.03%**	**0.07%**	**20.5%**

Travel Time to Work



Total Working Population

41,167

Population Below Poverty Level

935

INTRODUCTION

Gig Harbor Fire & Medic One provides fire suppression, fire prevention, emergency medical services, basic life support (BLS) transportation, advanced life support (ALS) transportation, technical rescue, and wildland fire suppression. The district currently employs 144 staff members, including 125 uniformed and 19 non-uniformed personnel. We serve an estimated population of around 53,000, with approximately 13,000 residents within Gig Harbor city limits. Emergency response coverage is maintained across the district through five fully staffed stations operating 24/7, supported by four rotating shifts. Additionally, the district has administrative headquarters and four non-staffed stations.

Gig Harbor Fire & Medic One is moving forward with major improvements funded by the 2022 voter-approved capital bond, with the temporary closure of Station 51 at 6711 Kimball Drive starting in September 2025. The existing 12,000-square-foot facility, built in 1979, will be demolished and replaced with a modern, two-story, 20,740-square-foot station designed to serve the Gig Harbor community for decades to come. The new Station 51 will feature three large pull-through apparatus bays, two smaller command bays, a dedicated decontamination area, proper gear storage, dormitory space for up to 11 personnel, solar panels, and updated technology throughout. During the estimated 18- to 24-month construction period, crews and apparatus will be strategically relocated to other district stations to maintain full emergency response coverage.

Our district is located on the Gig Harbor Peninsula, which spans roughly 7 miles at its widest point and extends 13 miles in length. The peninsula is characterized by 59.2 miles of shoreline, featuring large bays and inlets, and is surrounded on three sides by the waters of Puget Sound. To the north, it is bordered by Kitsap County. The area is renowned for its stunning natural beauty.

Gig Harbor Fire & Medic One is dedicated to making our community safer, healthier, and stronger by mitigating the loss of life and property from fires, medical emergencies, and other disasters. This mission includes extensive training, public education, fire prevention, community outreach, and the use of well-maintained equipment to ensure maximum efficiency and safety for both our firefighters and the community. We also prioritize managing our resources in the most effective and efficient way possible, optimizing the allocation and utilization of personnel, equipment, and vehicles to enhance our emergency response efforts.

Founded on a strong commitment to community, Gig Harbor Fire & Medic One is honored to serve the people of Gig Harbor.

DEPARTMENT HISTORY

The history of Gig Harbor Fire & Medic One is marked by significant growth, both in the community we serve and the fire district that protects it. The fire district traces its origins back to the spring of 1944, when a devastating fire in North Gig Harbor destroyed several shoreside businesses, including a restaurant, a barber shop, Johnson Motors, the post office, and a shipyard. In response, John Finholm, along with friends and neighbors, gathered at Honest John's Café—known today as Anthony's—to discuss establishing a fire department.

By the fall of 1944, a petition signed by 15% of the qualified voters in the Gig Harbor community was presented to the Board of Commissioners of Pierce County, requesting permission to form a fire protection district for the peninsula. A formal "Notice of Hearing on Petition for the Formation of a Suburban Fire District" was published for three weeks in October 1944 in the *Tacoma Daily Index*. After public hearings, Pierce County Fire Protection District No. 5 was officially created on January 6, 1945, as a volunteer fire department serving the unincorporated portion of the Gig Harbor Peninsula and contracted to serve the City of Gig Harbor.

The newly formed fire district needed equipment, apparatus, and a location to store them. However, in the mid-1940s, access to vehicles, equipment, and materials was limited due to war efforts in Europe and the Pacific. The founding members petitioned the Secretary of War, who granted permission to purchase an olive drab Ford freight truck from the assembly plant in Dearborn, Michigan, for $6,000. Once delivered to Cornelius, Oregon, Western States Fire Apparatus retrofitted the truck, now known as Engine 1, and painted it red. In 1995, "Old No. 1" was restored and is now displayed in the main lobby of the district administration building.

The first temporary fire station was located northeast of the intersection of North Harborview Drive and Burnham Drive, in the garage of a volunteer firefighter's home. To access the fire engine, responding crews had to enter through the primary bedroom, where three sets of heavy canvas coats were available on a first-come, first-served basis.

The district later leased land for its first fire station at the intersection of Stinson Avenue and Harborview Drive, which was eventually donated to the district. Construction of the fire station began in 1949, and upon completion, Engine 1 was relocated to the new station.

Gig Harbor Fire & Medic One began service to Raft Island in 1958 following the completion of the Raft Island Bridge. Fox Island officially joined the district in 1964, once the Fox Island Bridge allowed the district's equipment and personnel to access the island. In 1973, the district hired its first paid personnel, and by March 1974, the first three paid firefighters were working 24-hour shifts. The City of Gig Harbor merged with the district by a vote of its citizens in 1986. Other areas now protected by the district include the eastbound Tacoma Narrows Bridge (since its completion in 2007) and the Tacoma Narrows Airport (since 2008, when it was transferred from the City of Tacoma to Pierce County).

From serving a population of approximately 2,000 people in 1960, the district has grown to serve more than 53,000 residents across 54 square miles of suburban and rural areas on the Gig Harbor Peninsula. As the area and population have grown, so too have the services provided by the district. Initially, the district's primary function was fire protection. In 1973, it began offering Basic Life Support (BLS) medical services after the first EMTs completed their training. The district purchased its first ambulance in 1988. In 1989, the district hired its first Advanced Life Support (ALS) paramedics, becoming the second district in Pierce County to offer emergency transport services. During the 1990s, the district expanded to include technical rescue, hazardous materials response, and wildland fire suppression services.

The history of Gig Harbor Fire & Medic One is one of growth and change. We continue to embrace this evolution by adapting to new challenges, preparing for shifting demographics, and staying ready to respond whenever our community calls for help.

DISTRICT OVERVIEW

Mission

Gig Harbor Fire & Medic One will provide exceptional service to our citizens and our members with dedication, compassion, and respect, while continually striving for improvement.

Vision

Gig Harbor Fire & Medic One will be an innovative leader in providing emergency medical services, fire suppression, and injury reduction and prevention services. We will lead by responding quickly to our community's needs, acting compassionately, and performing superbly.

Values

ACCOUNTABILITY

- Personal accountability is an integral part of professional growth. Organizational accountability is equally important to effectively and efficiently respond to the needs of our community.

CONTINUOUS IMPROVEMENT

- We recognize and understand that the constancy of change in our community and industry impacts our business daily. We are committed to continuous improvement and progressive thinking to effectively address change to efficiently benefit those we serve.

CUSTOMER SERVICE

- Our responsibility is to protect life, property, and the environment. We are committed to fulfilling our responsibility and no request or inquiry will go unanswered.

EXCELLENCE

- We believe the pursuit of peak performance and demonstrated high professional standards are critical to our work. To ensure the best possible service to our community, the fire district supports continuous training and encourages professional development.

INTEGRITY

- We understand the trust placed in us by the public and our colleagues is integral to the performance of our duties. We are committed to honest and ethical behavior and will hold ourselves accountable to these values.

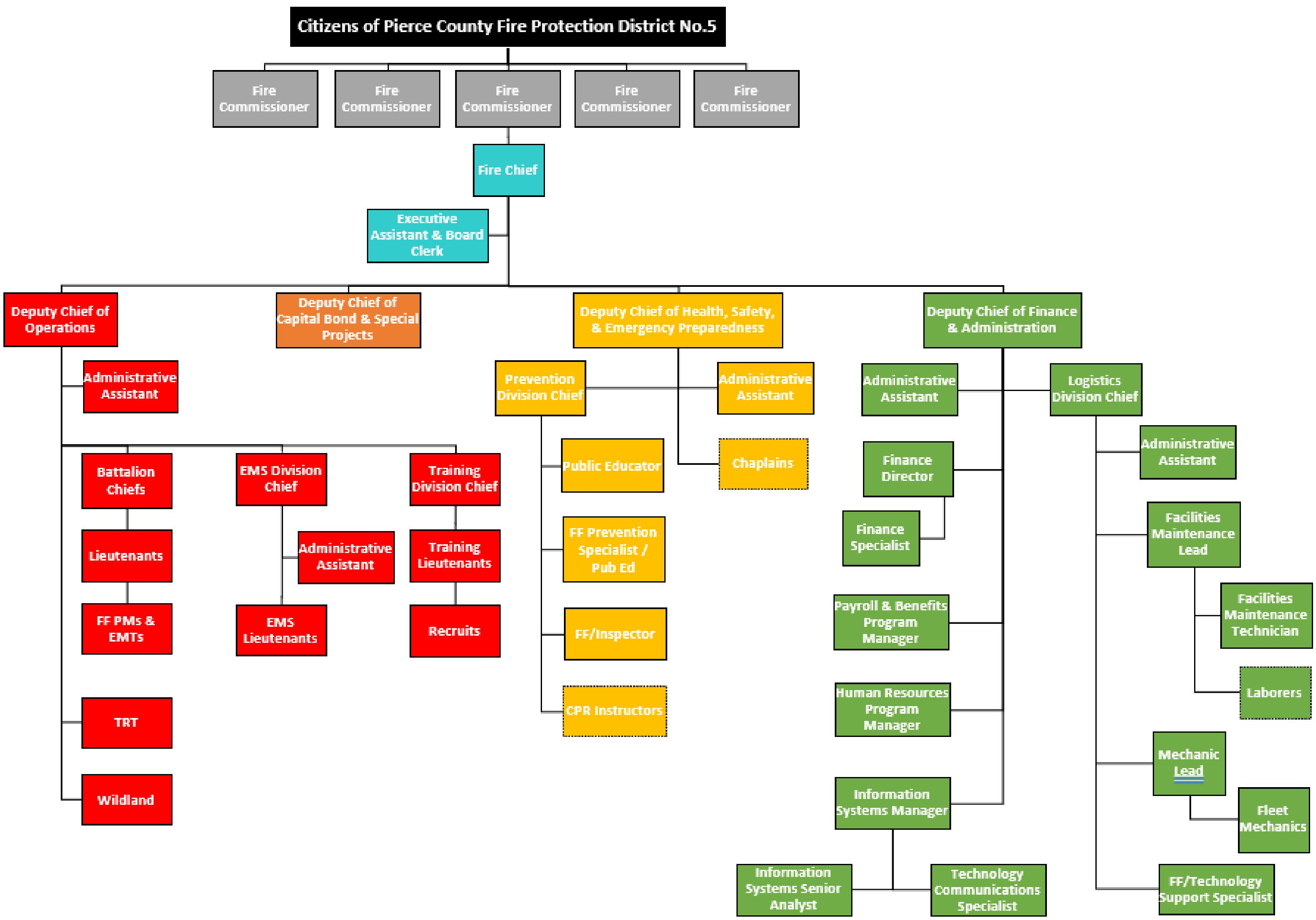
SAFETY

- We believe our health and safety are essential to fulfilling the fire district's mission. We are committed to providing the best health and safety programs for our members' well-being and operational readiness.

TEAMWORK

- We know working together is more effective than individuals working separately; our lives depend on it. We believe that our members have the capacity to work in effective teams and our organization values teamwork at all levels.

ORGANIZATIONAL CHART



BOARD OF COMMISSIONERS

Gig Harbor Fire & Medic One operates under a chain of command established by the Board of Fire Commissioners, whose members are elected by and accountable to the residents of the district. Governance of the District is vested in a five-member Board, with each Commissioner representing the interests of the entire service area. Commissioners serve staggered terms to ensure continuity in leadership and oversight.

As elected representatives of the community, Board members play a vital role in ensuring that the priorities, values, and interests of district residents are reflected in organizational decision-making. Through their combined civic, professional, and business experience, the Commissioners provide strategic direction and governance that support the District's mission and long-term success.

The Board of Fire Commissioners meets twice each month to establish policy, adopt budgets, and provide administrative and fiscal oversight of District operations. Regular meetings are held on the second and fourth Tuesday of each month at 5:00 p.m. Meetings are conducted in person at District Headquarters and are also accessible through a virtual attendance option. Meeting agendas, minutes, resolutions, and virtual meeting information are available on the District's website at www.gigharborfire.org.

Chairman

Kevin Entze

Vice Chairman

Joe Urvina

Commissioner

Bryce Nelson

Commissioner

Matthew Fleming

Commissioner

Phil Hayden

COMMAND STAFF

The Command Staff at Gig Harbor Fire & Medic One consists of the Fire Chief and four Deputy Chiefs. Together, they provide strategic leadership and organizational oversight in support of the District's mission, vision, core values, and guiding principles. This team is responsible for managing daily operations, ensuring organizational effectiveness, and maintaining the high level of emergency and community services expected by those we serve. The Fire Chief is appointed by and serves under the direction of the Board of Commissioners. Responsibilities include strategic planning, organizational leadership, and the development of both short- and long-term goals, policies, and initiatives. These efforts are focused on maintaining operational readiness, protecting life and property, supporting effective administrative functions, and ensuring the long-term financial sustainability of the District. Working under the direction of the Fire Chief, the Deputy Chiefs provide leadership and management across their respective areas of responsibility. They are charged with ensuring emergency response readiness, managing personnel and District resources, and overseeing key programs and operations that support the District's mission. Through effective leadership, planning, and collaboration, the Deputy Chiefs are committed to providing guidance, support, and direction to all divisions while fostering a culture of excellence throughout the organization.

Fire Chief

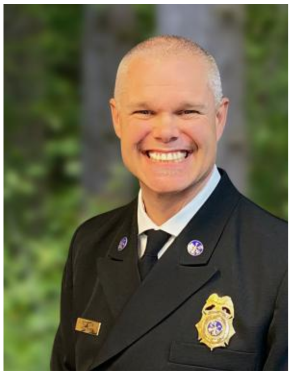
Dennis Doan

Deputy Chief of Operations

Nick Langlow

Deputy Chief of Finance & Administration

Perry Oldenburg



Deputy Chief of Health and Safety

Scott Booth

Deputy Chief of Capital Bond & Special Projects

John Johnson

DIVISION & BATTALION CHIEFS

Division Chiefs and Battalion Chiefs serve in critical leadership positions within Gig Harbor Fire & Medic One, each providing oversight and expertise in distinct areas of District operations. Together, they play an essential role in maintaining operational readiness and ensuring the effective delivery of emergency and support services.

Each Division Chief and Battalion Chief is responsible for promoting response readiness through the efficient management of their assigned division or shift. Division Chiefs provide leadership in specialized program areas, focusing on resource management, strategic planning, program development, and the administration of services that support the District's overall mission and operational objectives.

Battalion Chiefs are responsible for the direct supervision and coordination of emergency response operations, ensuring safe and effective incident management. In addition to overseeing daily field operations, Battalion Chiefs work to ensure that personnel, apparatus, equipment, and facilities remain prepared and capable of meeting the District's response requirements. Through their leadership and operational oversight, they help ensure the District is consistently ready to fulfill its mission of protecting life and property and serving the community.

Training Division Chief

Scott Corrigan

Medical Division Chief

Mike Dumas

Logistics Division Chief

Steve Peterson

Prevention Division Chief

Tom Wescott

A-Shift Battalion Chief

Greg Hoeschen

B-Shift Battalion Chief

Lance O'Leary

C-Shift Battalion Chief

Noah Falk

D-Shift Battalion Chief

Tom Voigt

FIRE STATIONS & RESPONSE AREA

STATION 51

6711 Kimball Dr

- **TEMPORARILY CLOSED FOR RECONSTRUCTION**

STATION 52

2217 Point Fosdick Dr

- **APPARATUS –** Engine and Medic Unit

(Medic Unit Staffed during closure of Station 51)

STATION 53

906 Kamus Drive Fox Island

- **APPARATUS –** Engine

(Staffed during closure of Station 51)

STATION 54

4518 Ray Nash Dr NW

NON-STAFFED STATION

STATION 55

7710 Rosedale St NW

NON-STAFFED STATION

STATION 56

5210 144th St NW

- **APPARATUS –** Battalion Chief

(during closure of Station 51)

STATION 57

10521 Crescent Valley Dr NW

- **APPARATUS –** Engine

(Staffed during closure of Station 51)

STATION 58

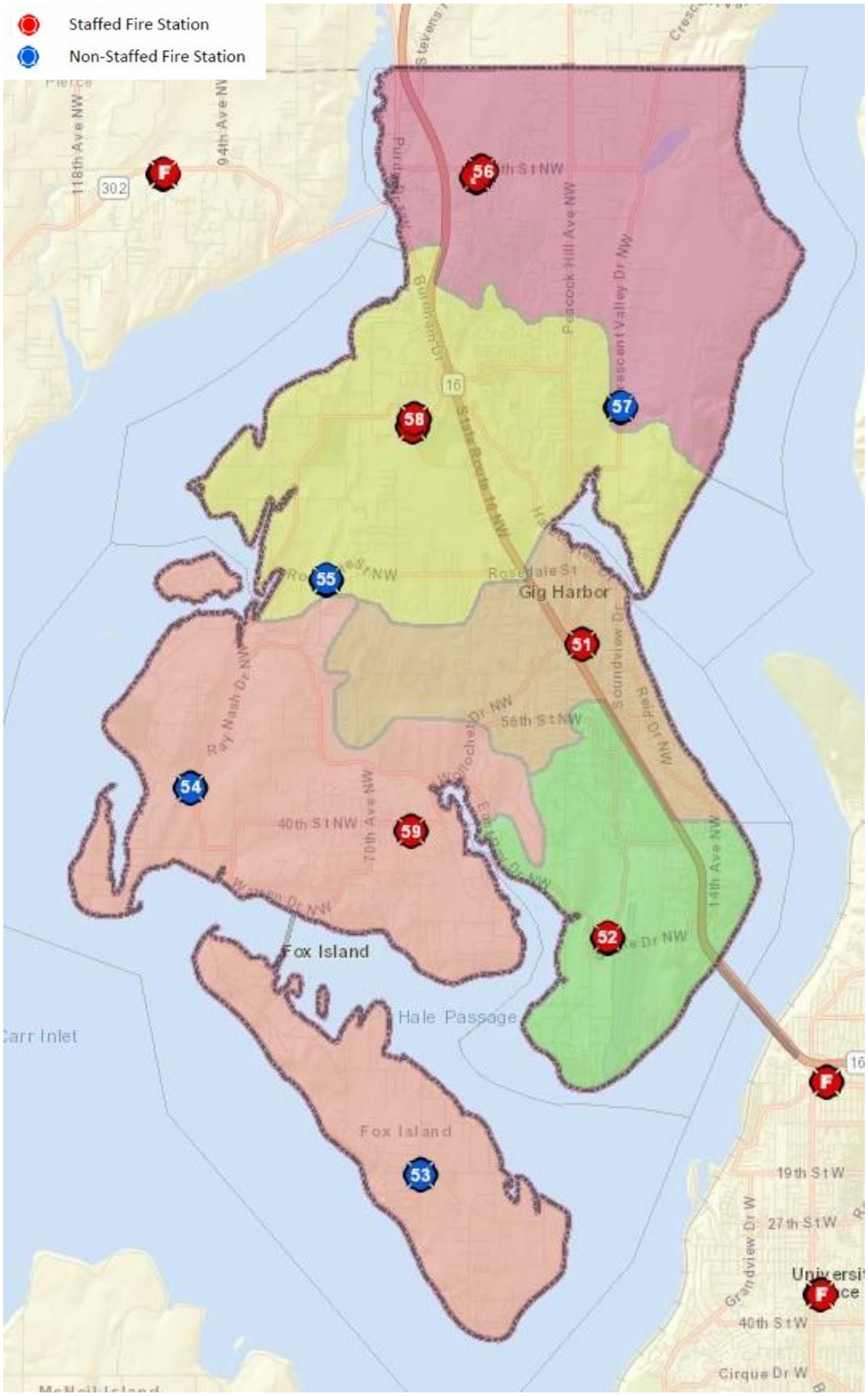
10302 Bujacich Rd NW

- **APPARATUS –** Engine and Medic Unit

STATION 59

3828 62nd Ave Ct NW

- **APPARATUS –** Engine and Medic Unit



ANNUAL WORK PLAN/THEMATIC GOAL

Our Annual Work Plan serves as Gig Harbor Fire & Medic One's strategic roadmap, outlining our short- and medium-term programs and projects. This plan details specific initiatives, identifies responsible parties, and sets clear deadlines and deliverables to ensure efficient management and accountability. A defining feature of the work plan is the identification of a single, overarching "thematic goal" the organization's top priority at any given time. This thematic goal, and the work plan, are central to our process for creating and maintaining organizational clarity and focus, aligning the department around one unified priority and ensuring that all team members are clear on what is most important now. While the work plan is a living document that can be reviewed and updated as necessary, it will always be guided by this thematic goal, reinforcing our commitment to focused, effective service for our community.

POSITION SUMMARY

The fiscal plan for staffing in 2026 maintains the district's current position complement, with no new positions added for the budget year. This decision reflects the district's deliberate and fiscally responsible approach during active labor negotiations, ensuring stability and fairness throughout the bargaining process.

In alignment with the district's strategic priorities for 2026, available resources have been directed toward known capital asset purchases that support long-term operational readiness and infrastructure needs. This approach ensures that critical equipment and facilities are maintained and upgraded to support the safety and effectiveness of our personnel and the communities we serve.

The district remains committed to evaluating future staffing needs as labor negotiations conclude and financial conditions evolve, continuing to prioritize the delivery of high-quality emergency services to our community.

Division Position Summary	2024 Budget	2025 Budget	2026 Budget
ADMINISTRATION	**11**	**12**	**12**
Administration	5	5	5
Finance	3	3	3
Human Resources	1	1	1
Technology/Communications	2	3	3
HEALTH, SAFETY, & EMERGENCY PREP	**6**	**6**	**6**
Health, Safety & Emergency Prep	2	2	2
Prevention	4	4	4
LOGISTICS	**8**	**8**	**8**
Logistics	3	3	3
Facilities	2	2	2
Fleet	3	3	3
OPERATIONS	**116**	**118**	**118**
Operations Admin	3	3	2
Emergency Medical Services	3	3	4
Response Operations	108	109	109
Training	2	3	3
Total Full Time Employees	**141**	**144**	**144**

BUDGET PROCESS

BUDGET PROCEDURES

The development of the annual budget is supported by a structured planning process that incorporates financial analysis, strategic planning efforts, and long-range forecasting to ensure resources are aligned with the district's operational priorities and service objectives.

The process begins with the preparation and review of the district's long-term financial forecast. This analysis evaluates anticipated revenues, expenditures, and financial obligations over a multi-year period to assess sustainability and ensure that future priorities can be supported within available resources. The forecast serves as a key decision-making tool, helping balance organizational goals with long-term fiscal responsibility.

The district then evaluates its Capital Facilities Plan, which identifies anticipated capital projects and infrastructure needs over a six-year planning horizon. This review includes consideration of growth-related demands, facility and equipment requirements, and potential funding strategies to support planned investments.

Once strategic planning efforts are completed, budget development shifts to the division level. Budget requests and operational priorities are gathered from all divisions and program leaders. These submissions form the foundation of the proposed operating budget and are evaluated in the context of district-wide goals and priorities.

As part of this process, each division establishes annual budget objectives by reviewing prior-year performance, current operating conditions, emerging trends, and future service needs. Divisions then develop detailed expenditure requests and revenue projections to support their operational plans.

The Finance Director, working closely with the Deputy Chief of Finance and Administration, compiles and analyzes all budget submissions. Proposed expenditures are compared against historical financial results, current-year performance, and projected revenues. Significant changes, trends, and budget drivers are identified and reviewed with division leadership. Revisions are made as necessary to ensure that funding requests support operational objectives while maintaining alignment with the district's long-term financial strategy and available resources.

Following management review, the proposed budget is presented to the Board of Commissioners during public meetings. This process provides an opportunity for Board review, discussion, and public participation. After considering any recommended modifications, the Board establishes a preliminary budget and conducts a public hearing before adopting the final budget by resolution. The approved budget establishes fund-level appropriations and expenditure authority for the coming year.

Upon adoption, the final budget is published and submitted to Pierce County in accordance with statutory requirements. State law requires completion of the annual budget process no later than November 30 of each year.

BASIS OF BUDGETING AND ACCOUNTING

The Washington State Auditor's Office establishes budgeting, accounting, and financial reporting standards for local governments in Washington State. The Washington State Budgeting, Accounting, and Reporting System (BARS) Manual serves as the official guidance document, providing a standardized chart of accounts, accounting and budgeting policies, financial reporting requirements, and instructions for annual reporting schedules.

Gig Harbor Fire & Medic One's BARS Account Layout for Expenditures

Fund	BARS Code for Fire Protection	Division/Section	Expenditure Category	Expenditure Detail

Pursuant to RCW 43.09.200, local governments may prepare financial reports using either generally accepted accounting principles (GAAP) or the cash basis of accounting. This option recognizes the additional complexity, staffing, and financial resources required to maintain GAAP-compliant accounting systems.

While many larger governments report under GAAP, other local governments elect to use the cash basis of accounting as prescribed by the BARS Manual. The BARS Manual establishes the accounting and reporting requirements for cash basis governments and serves as a state-approved reporting framework.

Because cash basis accounting differs from GAAP, governments using this method may receive an adverse audit opinion regarding GAAP conformity. This opinion simply indicates that the financial statements are not presented under GAAP standards and does not mean the statements are inaccurate or noncompliant. Financial statements prepared in accordance with the BARS Manual may fully satisfy all state reporting requirements.

Gig Harbor Fire & Medic One has elected to use the cash basis of accounting rather than the accrual basis required under GAAP. The District has determined that cash basis reporting provides appropriate financial transparency while making efficient use of public resources. Under this method, revenues are recognized when cash is received and expenditures are recognized when payments are made.

The District's annual budget is also prepared and administered on a cash basis, allowing for direct comparison between budgeted amounts, financial statements, and the annual financial report.

In accordance with RCW 43.09.230, all local governments in Washington State, including fire districts, are required to submit an annual financial report to the Washington State Auditor's Office.

BUDGET ADJUSTMENTS

Expenditures within each fund are limited to the amount appropriated in the adopted budget and may not exceed that authorized level. Budget amendments may be required during the fiscal year to address unforeseen expenditures, changes in operational needs, or the receipt of additional revenues. Any modification that results in an increase or decrease to revenues, appropriations, or transfers between funds must be approved by the Board of Commissioners to ensure appropriate governance and oversight of significant financial changes.

District management is authorized to make budget transfers within a fund provided that the total appropriated amount for the fund is not changed. This authority allows management to address routine operational adjustments efficiently while maintaining compliance with budgetary controls. Budgetary control is exercised and monitored at the individual fund level.

BALANCED BUDGET

Gig Harbor Fire & Medic One prepares and operates under a balanced budget in accordance with RCW 52.16.070. The District ensures that total appropriations do not exceed the estimated revenues and other financial resources expected to be available by the end of the fiscal year, thereby maintaining fiscal responsibility and compliance with state budgetary requirements.

BUDGET TIMELINE

August 8, 2025	Call for budget input/specific requests – submit to appropriate program manager, Division Chief or responsible party
September 29, 2025	Division Budget submittal deadline
October 3, 2025	Capital/Bond Budget deadline
September – October 15, 2025	Review budget submittals/requests with proponents
October 14, 2025	Publish Budget Timeline in Board Packets
October 28, 2025	Preliminary Budget Budget Hearing – Revenue Hearing
November 2025	Final Revisions
November 18, 2025 Special Meeting	Budget Approval by Board of Fire Commissioners
November 25, 2025	Budget due to County Assessor's Office

Note: The Board of Fire Commissioners may conduct additional Special Meetings for the specific purpose of further considering budget issues.

RCW 84.55.120

"A taxing district, other than the state, that collects regular levies shall hold a public hearing on revenue sources for the district's following year's current expense budget."

FINANCIAL POLICIES

FINANCIAL POLICIES

Gig Harbor Fire & Medic One's financial policies are designed to guide the district in achieving both its immediate and long-term objectives. These policies are based on the following principles:

- **Accountability**: Gig Harbor Fire & Medic One is accountable to its citizens for the responsible use of public funds.
- **Balanced Budgets**: Structurally balanced budgets are essential to maintaining the district's fiscal integrity.
- **Financial Limits**: All activities supported by the district must operate within its financial resources.
- **Long-Term Focus**: These policies are applied over timeframes that extend well beyond the current budget period.
- **Guidance**: The individual policies outlined here serve as guidelines for financial planning and internal financial management.

Expense Fund Policy

The purpose of the Expense Fund Policy is to ensure the safekeeping, proper use, and management of district resources. Only operating expenditures supported by ongoing operating revenues will be proposed. As a general guideline, a minimum expense fund balance (cash and investments) equal to one month's operating cash should be maintained.

Reserve Fund Policy

The Reserve Fund Policy establishes guidelines for the use and funding of reserve funds to ensure the continued financial health of the district. Annual contributions to the reserve fund will be budgeted through transfers and the allocation of investment income. The reserve fund will be maintained at a minimum of 16.67% of the total budgeted expenses, representing approximately two months of operating expenses.

Debt Management Policy

The Debt Management Policy provides guidelines for the issuance and management of all district financing. Adherence to this policy ensures the district maintains a sound debt position and protects the credit quality of its obligations.

Capital Assets Policy

This policy provides guidelines to ensure adequate stewardship over district resources through control and accountability of capital assets. It also ensures the collection and maintenance of accurate capital asset information for the preparation of financial statements in accordance with generally accepted accounting principles (GAAP).

Procurement Policy

The Procurement Policy outlines the process for purchasing goods and services by the district, ensuring an accountable and efficient procurement process. The policy covers selection, bidding, leasing, and contracting requirements for goods, services, and public works projects, in compliance with all applicable laws and regulations, specifically Title 39 and 52 of the Revised Code of Washington. The policy is designed to allow flexibility while maintaining cost-effectiveness.

Credit Card Policy

The Credit Card Policy manages and controls the use of credit cards for official district purchases and acquisitions, in accordance with RCW 43.09.2855. Credit cards may be issued to authorized personnel for purchasing goods, supplies, and for expenses related to registration, training, or travel in the performance of their duties on behalf of the district.

Medical Billing Policy

The Medical Billing Policy is intended to ensure transparency for service recipients, establish a clear billing philosophy, provide guidance to third-party billing agents, and ensure compliance with insurance provider standards. Services are billed based on costs incurred for emergency medical care, patient transport, and rescue services. The district's programs are designed to reduce the financial burden on individuals who receive services, considering the taxpayer-supported levies, grants, and supplemental insurance payment programs available to the district.

FUND SUMMARIES

FUND STRUCTURE

Gig Harbor Fire & Medic One manages its financial operations through a fund accounting structure in which each fund functions as a separate fiscal and accounting entity with its own self-balancing set of accounts. Each fund is established for a specific purpose and operates under an independently adopted budget, allowing the District to effectively monitor and manage financial resources while ensuring accountability and transparency.

For example, the General Expense Fund accounts for the majority of the District's revenues and supports ongoing maintenance and operational activities. In contrast, the Reserve Fund is designated specifically for the accumulation and maintenance of financial reserves. By utilizing fund accounting, the District is able to clearly identify the sources and uses of financial resources, enhancing fiscal oversight and demonstrating responsible stewardship of public funds. A description of the District's individual funds and their respective purposes is provided below.

The Washington State Auditor's Budgeting, Accounting, and Reporting System (BARS) establishes standardized accounting and reporting requirements for local governments. One of the primary objectives of the BARS framework is to facilitate meaningful comparisons of financial information among similar municipal entities, even when their underlying fund structures differ. For management and operational reporting purposes, financial information may be presented in a simplified format that does not fully mirror the District's formal fund structure. As a result, certain financial reports may be organized differently than those prepared in accordance with BARS reporting requirements.

FUND DESCRIPTIONS

General Expense (Operating) Fund

The General Expense Fund serves as Gig Harbor Fire & Medic One's primary operating fund and is supported by property taxes, service fees, and other unrestricted revenue sources that may be used for any lawful District purpose. This fund accounts for the District's routine operating expenditures, including personnel costs, materials and supplies, contracted services, and other expenses that are not specifically assigned to another fund. To support financial stability and operational continuity, the District maintains a minimum General Expense Fund balance, including cash and investments, equal to approximately one month of operating expenditures.

Property tax revenues in Pierce County are primarily collected and distributed in April and October, resulting in the majority of the District's annual tax revenue being received during those periods. As a result, the General Expense Fund balance typically reaches its lowest level immediately prior to the receipt of property tax distributions from the Pierce County Treasurer.

Maintaining an adequate fund balance is critical to ensuring sufficient cash flow for the timely payment of salaries, benefits, vendor obligations, and other operating expenses throughout the year. The fund balance reserve provides the liquidity necessary to sustain operations between tax collection cycles and serves as a financial safeguard against unforeseen expenditures, revenue fluctuations, or emergency needs.

Funds that are not immediately required for operational expenses or capital purchases are invested through the Pierce County Office of Budget and Finance in accordance with RCW 36.29.020. This investment strategy helps preserve capital, maintain liquidity, and maximize returns while ensuring funds remain available to support District operations and financial obligations.

Reserve Fund

Maintaining adequate financial reserves is a fundamental component of the District's long-term financial management strategy and serves as an important indicator of fiscal strength for auditors, rating agencies, and other external stakeholders. The Reserve Fund is established to provide financial stability and is funded primarily through transfers of year-end balances from the General Expense Fund.

The District maintains a minimum Reserve Fund balance equal to 16.67 percent of total budgeted expenditures, representing approximately two months of operating expenses. These reserves are intended to provide financial flexibility during periods of temporary revenue shortfalls, support unanticipated expenditures authorized by the Board of Fire Commissioners, and ensure continuity of operations when cash flow is insufficient to meet immediate financial obligations. The Reserve Fund also serves as a means of setting aside resources designated for future capital expenditures and other long-term District needs.

To sustain the established reserve target, annual contributions are budgeted and transferred from available General Expense Fund resources as financial conditions allow. Funds held within the Reserve Fund that are not required for current or approved District expenditures are invested through the Pierce County Office of Budget and Finance in accordance with RCW 36.29.020. This investment approach helps preserve capital, maintain liquidity, and generate additional earnings for the benefit of the District while ensuring funds remain readily available when needed.

Historical Reserve Fund Balance

Year	2020	2021	2022	2023	2024	2025
Fund Balance	$6,541,221	$6,847,720	$6,961,915	$8,591,088	$9,052,000	$7,980,817*
Budget	$28,035,939	$29,727,040	$33,111,113	$35,714,032	$41,656,395	$46,686,180
% of Budget	23.3%	23%	21%	24.1%	21.7%	17.1%
Compliance?	Yes	Yes	Yes	Yes	Yes	Yes

***In 2025, specific reserves designated for planned capital projects were transferred to the Capital Fund.**

Debt Fund

This fund is used for the purpose of paying the principal and any premium or interest on bonds.

Capital Fund

This fund is designated for covering the costs associated with carrying out and completing capital projects. It is used for the acquisition or construction of major capital facilities and the purchase of firefighting apparatus.

FUND BALANCES

Fund balance represents the cumulative difference between revenues received and expenditures incurred over time. As a result, fund balance levels may increase or decrease from year to year based on operational and financial factors, including unemployment claims, insurance deductibles, employee retirements, capital acquisitions, and other unforeseen costs that may not have been anticipated during the budget development process.

Maintaining an adequate fund balance is an essential component of sound financial management. A healthy fund balance provides the District with the flexibility to address unexpected expenditures, absorb financial fluctuations, and respond to changing operational needs while maintaining service levels and overall financial stability.

DIVISIONS

FINANCE & ADMINISTRATIVE DIVISION

The Finance & Administrative Division provides leadership and oversight for the District's Finance, Human Resources, Information Systems/Communications, Administrative, and Logistics functions. The division supports internal operations and community service delivery by ensuring the District has the financial, technological, administrative, and logistical resources necessary to operate effectively. As organizational demands continue to evolve, the division remains focused on process improvement, operational efficiency, resource management, and technology solutions that strengthen District-wide support services.

Finance

The Finance team is responsible for financial management and fiscal accountability, including accounts payable, accounts receivable, payroll, revenue collection, financial forecasting, budget development, and financial reporting. Through a comprehensive system of internal controls, the team safeguards District assets, maintains accurate financial records, and supports compliance with applicable laws, regulations, policies, and contractual requirements.

Human Resources

Human Resources supports the recruitment, development, and retention of a highly qualified workforce. Responsibilities include hiring, promotions, workforce and succession planning, benefits administration, leave management, labor relations, employee development, and performance management.

Information Systems/Communications

The Information Systems/Communications section supports emergency service delivery and business operations through the management of technology and communications systems. Responsibilities include cybersecurity, technology infrastructure, system administration, operational support, and implementation of emerging technologies that improve efficiency and reliability.

Administrative

The Administrative section provides organizational support through public records management, records retention, contract administration, program development, organizational planning, and administrative support for District programs and initiatives.

Logistics

The Logistics section manages the facilities, apparatus, equipment, supplies, and support services necessary to sustain daily operations and emergency response activities. Responsibilities include fleet and facility maintenance, inventory management, procurement, equipment replacement, personal protective equipment (PPE) administration, and resource coordination during emergency incidents. Through proactive planning and resource management, Logistics helps ensure District personnel have safe, reliable, and operational facilities, apparatus, equipment, and supplies available to support both routine operations and emergency response activities.

Program Objectives

- Automate and streamline business processes to improve efficiency, consistency, and accuracy.
- Promote financial stewardship, accountability, transparency, and operational excellence.
- Support initiatives that attract, develop, and retain a highly qualified workforce.
- Ensure the District maintains the resources, systems, infrastructure, facilities, apparatus, and equipment necessary to serve the community.
- Strengthen community relationships through responsive service and meaningful engagement.
- Maintain safe, reliable, and operational facilities, apparatus, equipment, and supplies to support continuous emergency response readiness.

OPERATIONS DIVISION

The Operations Division provides leadership and oversight for the District's Emergency Medical Services (EMS), Response Operations, and Training sections. The division is responsible for delivering timely and effective responses to fires, medical emergencies, rescues, hazardous conditions, and other incidents that threaten life, property, or the environment. The division also assists community members with non-emergency needs and connections to social service resources.

As the Gig Harbor community continues to grow, the Operations Division strategically manages personnel, apparatus, training, and deployment resources to meet increasing service demands and maintain operational readiness.

Emergency Medical Services (EMS)

Emergency medical care remains one of the District's highest priorities. Gig Harbor Fire & Medic One provides Advanced Life Support (ALS), Basic Life Support (BLS), and ambulance transport services throughout its response area. Every firefighter is certified as either an Emergency Medical Technician (EMT) or Paramedic, allowing personnel to provide medical care while supporting fire and rescue operations. Medical incidents account for the majority of the District's emergency responses.

EMTs provide basic emergency care, including patient assessment, airway management, bleeding control, and stabilization of injuries. Paramedics receive advanced clinical training that includes cardiac monitoring, medication administration, intravenous therapy, advanced airway management, and treatment of critically ill or injured patients.

Response Operations

The District provides 24-hour emergency coverage through five staffed fire stations operating on a four-shift schedule. Daily minimum staffing consists of 22 personnel assigned to five fire engines, three medic units, and one Battalion Chief.

Responding units assess conditions upon arrival and may request additional resources through alarm assignments, mutual aid, and automatic aid agreements. To address the District's diverse geography and wildfire risk, Gig Harbor Fire & Medic One maintains the capability to respond to both structural and wildland fires through the use of fire engines and specialized brush apparatus.

Training

The Training Section develops and delivers programs that maintain and enhance firefighter, rescue, emergency medical, and leadership competencies. Responsibilities include annual training plans, certification management, compliance tracking, probationary employee evaluations, company training, specialized education, and recruitment and promotional testing.

New firefighter recruits complete an intensive training program of up to 36 weeks, earning Washington State EMT certification and IFSAC Firefighter I, Firefighter II, and Hazardous Materials Operations credentials. Upon academy completion, recruits are assigned to a fire company and participate in an additional 12 months of structured field training.

Professional development continues throughout each employee's career through ongoing education, drills, exercises, and certification maintenance. Personnel are trained to meet or exceed applicable National Fire Protection Association (NFPA), State of Washington, and District standards to ensure safe and effective emergency response.

Program Objectives

- Achieve Standard of Cover response performance goals at least 90 percent of the time.
- Promote firefighter and public safety through training, risk management, and effective resource deployment.
- Maintain operational readiness through modern equipment, adequate staffing, and continuous skill development.
- Strengthen emergency response capabilities through training, collaboration, evaluation, and continuous improvement.
- Continuously enhance patient care and service delivery in both emergency and non-emergency situations.

HEALTH, SAFETY & EMERGENCY PREPAREDNESS DIVISION

The Health, Safety & Emergency Preparedness Division provides leadership and oversight for the District's Prevention and Fire Inspection programs while supporting employee wellness and organizational resilience. The division also coordinates resources for the chaplain and peer support programs and promotes mental health awareness throughout the organization. Its mission is to foster a safe and healthy work environment by reducing injuries, occupational exposures, and property loss while supporting the physical, emotional, and behavioral well-being of District personnel.

Prevention

The Prevention team protects life and property through public education, pre-incident planning, community outreach, public information initiatives, and community risk reduction programs. By promoting fire and life safety awareness, the team works to reduce the frequency and severity of emergencies. Prevention personnel collaborate with residents, businesses, property owners, and managers to provide fire safety guidance and support compliance with applicable fire codes.

Fire Inspection

The Fire Inspector conducts annual fire and life safety inspections of commercial occupancies within the City of Gig Harbor. Working with building owners, property managers, and business operators, the Fire Inspector helps ensure compliance with applicable fire codes and safety regulations.

When deficiencies are identified, follow-up inspections are conducted to verify corrective actions have been completed. The District remains committed to maintaining an inspection process that is efficient, accessible, and focused on improving community safety.

Program Objectives

- Promote physical wellness, behavioral health, workplace safety, and community preparedness to strengthen organizational resilience.
- Provide employees with education, resources, programs, and support services that enhance health, wellness, and quality of life.
- Identify, address, and help prevent acute and chronic behavioral health concerns while supporting employee recovery and return-to-work efforts.

OPERATING BUDGET

2026 BUDGET CONSIDERATIONS

Budget Priorities

- Balanced Budget – Government Finance Officers Association (GFOA) Best Practice
- Reserve Requirements Met (2 months of General Expense Budget)
- Commitments/Obligations Met
- Incorporate strategic priorities identified in the Multi-Year Capital Asset Plan

2026 Base Budget Assumptions

- Base budget includes Fall 2025 lateral hires for known 2026 retirements
- Collective Bargaining Agreement terms for 2026 are in progress (2025 was year 3 of 3); budget includes CPI until an agreement has been finalized
- 2025 one-time budget items removed
- Includes increases for contractually committed budget items
- Includes transfers for LOCAL Program, Reserves, and Capital Asset Replacement Plan
- Includes planned investments from Capital Asset Replacement Plan

2026 Key Budget Drivers

- Implement Capital Asset Replacement Plan
  - Multi-Year Capital Asset Plan developed in 2023
  - Committed funds for arriving apparatus, LOCAL Program payments, and updating IT infrastructure
- Aging Fleet and Facilities and Inflation
  - Continued additional maintenance on aging capital until ordered replacements arrive

Key Considerations

- Includes Fire Levy Lid Lift at $1.50, as approved by voters in August 2023
- Includes EMS Levy Lid Lift at $0.50 as approved by voters in 2022
- Includes preliminary Assessed Valuation estimates from Pierce County (as of 9/12/2025)
- Revenue detail was presented during Revenue Hearing presentation on October 28th

2026 Budget Structure

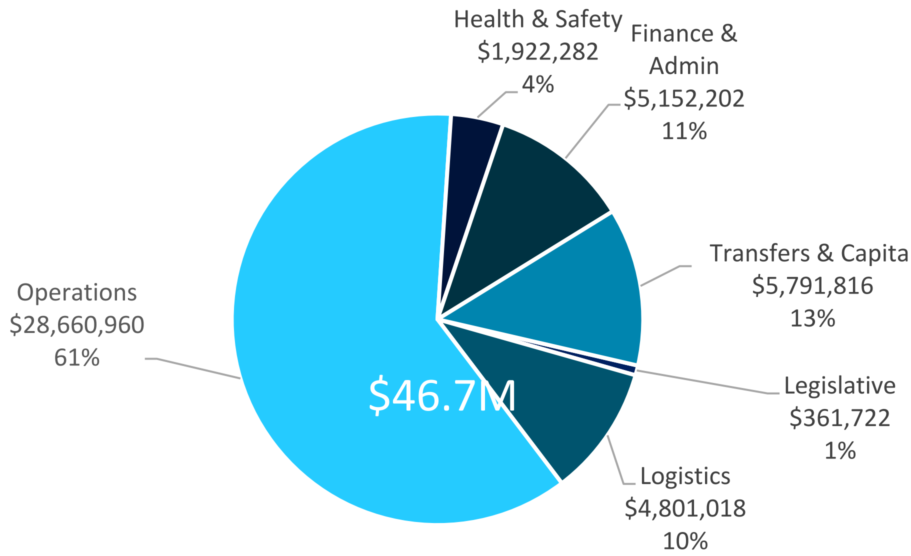
Legislative	Operations	Health & Safety	Finance & Administration	Logistics	Capital (Bond)
• Legislative	• Suppression • EMS • Training • Specialty Teams	• Prevention • Wellness • Disaster Prep	• Administration • Finance • Human Resources • Information Technology/Data • Communications	• Logistics • Vehicles • Facilities	• New Training Campus • Fire Stations

2026 BUDGET UPDATES

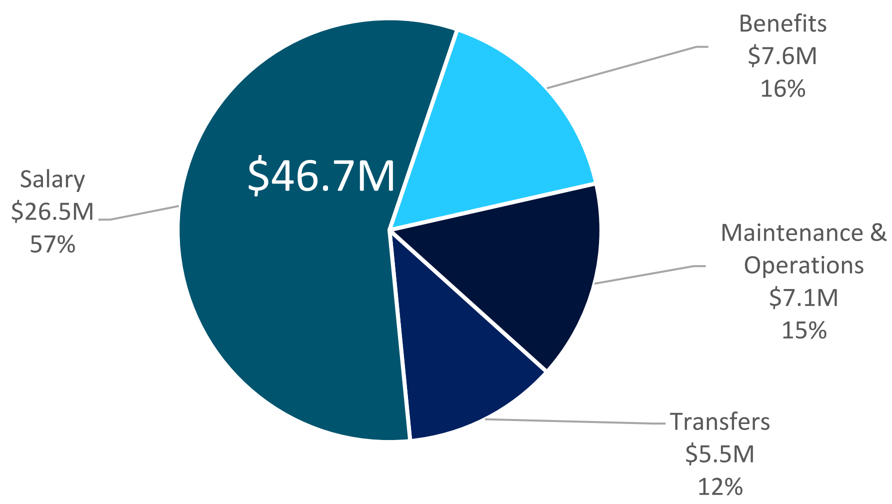
- Personnel forecast updated to include anticipated retirements
- Rates for Labor & Industries, Medical Benefits, and PFMLA have been updated
- Capital investments include:
  - Planned debt payments for SCBA and EMS equipment purchased in 2024
  - Facilities repair and maintenance for locations at Stations 50, 52, 55, and 56.
  - Arriving engines in 2026 and associated necessary equipment and upfit.

BUDGET SUMMARY

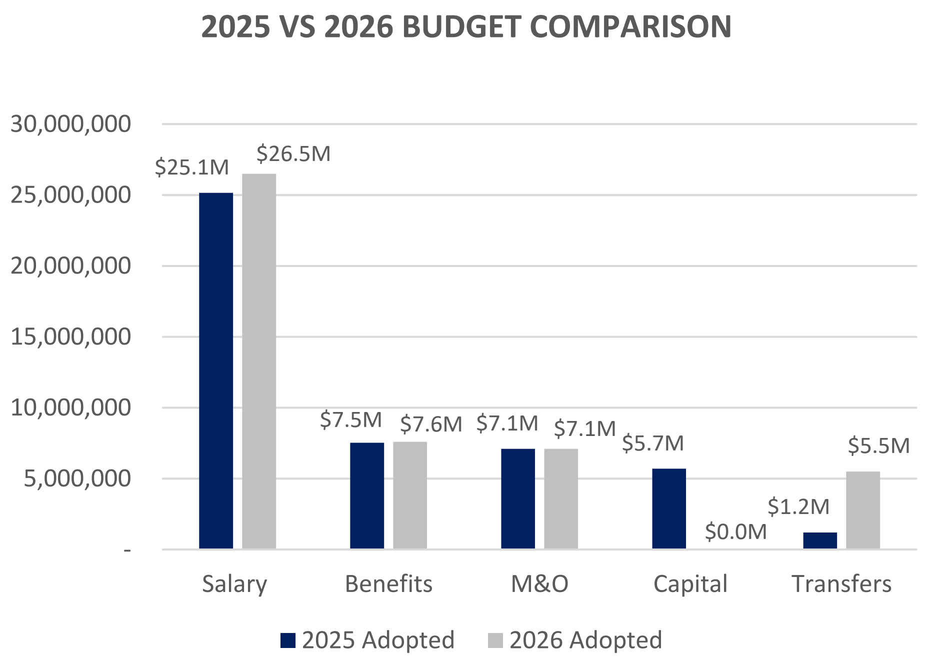
2026 BUDGET BY DIVISION



2026 BUDGET BY EXPENSE TYPE



YEAR TO YEAR BUDGET COMPARISON



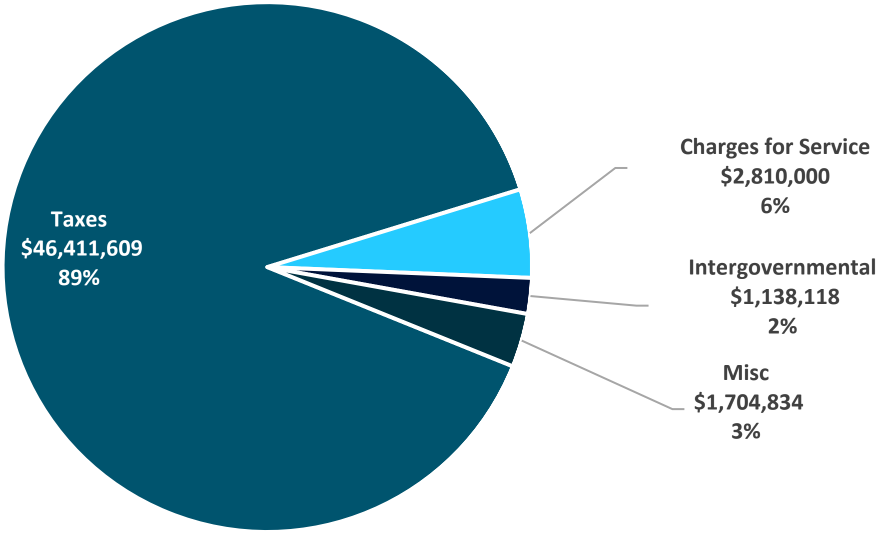
REVENUE

Sources of Revenue for Gig Harbor Fire & Medic One

Taxes	Intergovernmental	Charges for Goods & Services	Miscellaneous
• Property Tax • General Expense Levy • EMS Levy • Capital Excess Levy[1]	• Grants[2] • GEMT[2] • Excise Taxes (Leasehold & Timber Tax)	• Fire Inspection Fees • Wildand Cost Reimbursement[2] • Ambulance Transport[3]	• Investment Interest • Donations • Sale of Surplus

1 Capital Levy Approved in 2022, first year of collections started in 2023.
2 Reimbursement revenue tied to actual expenses as incurred.
3 Subject to Insurance and Medicare allowable limits and EMS residency program.

District Revenue - All Fund Sources



Property Tax & Assessed Valuation (AV)

2025	2026
2024 AV used to calculate Real Property Taxes payable in 2025.	2025 AV used to calculate Real Property Taxes payable in 2026.
$20,480,695,563*	$21,216,264,028 3.6 % Increase

*2025 Final certified AV varies from preliminary estimates provided by the county in September.

PROPERTY TAXES

Property taxes are the primary funding source for fire protection districts in Washington State. Property owners contribute based on the assessed value of taxable property, which county assessors are required to value at 100 percent of its true and fair market value in accordance with RCW 84.40.030. Property values reflect a property's highest and best use and are updated through regular revaluations that account for market conditions, new construction, remodeling, and other improvements.

Property tax funding provides a stable and predictable revenue source that supports fire district operations, capital investments, and long-term financial planning. However, revenue growth may be influenced by economic conditions and changes in property values.

In Washington State, annual property tax increases are generally based on the highest lawful levy amount rather than increases in assessed value. State law typically limits taxing districts to annual levy increases of no more than 1 percent unless voters approve a higher increase or the district utilizes available banked capacity. Banked capacity allows a taxing district to recover previously unused levy authority.

General Expense (Fire) Levy

The General Fire Levy is the District's primary source of funding for fire protection services. Pursuant to state law, fire protection districts may levy up to $1.50 per $1,000 of assessed property value to support fire suppression activities, fire prevention programs, training, facilities, apparatus, equipment, and other lawful fire district purposes.

In 2023, voters approved a Fire Levy Lid Lift, restoring the District's levy rate and establishing a six-year levy authorization. Fiscal Year 2026 represents the third year of that authorization. Under the voter-approved measure, annual levy increases during years two through six are limited to a maximum of 6 percent, subject to statutory requirements and annual levy calculations.

2025	2026
Levy Rate is $1.50 per $1,000 AV	Levy Rate is $1.50 per $1,000 AV
$30,721,043*	$31,824,396 3.6% Increase

*2025 Final certified AV varies from preliminary estimates provided by the county in September.

EMS Levy

Emergency Medical Services (EMS) in Washington State may be funded through a voter-approved property tax levy of up to $0.50 per $1,000 of assessed property value, as authorized by RCW 84.52.069. This funding authority is available to cities, towns, counties, fire protection districts, regional fire authorities, EMS districts, urban EMS districts, and public hospital districts. An EMS levy may only be imposed when another eligible taxing authority within the same geographic boundaries has not already established an EMS levy.

Voters approved Gig Harbor Fire & Medic One's EMS Levy Lid Lift in 2022, providing dedicated funding to support the delivery of emergency medical services throughout the community. The year 2026 represents the fourth year of the voter-approved six-year levy authorization.

2025	2026
Levy Rate is $0.50 per $1,000 AV	Levy Rate is $0.50 per $1,000 AV
$10,240,347*	$10,608,132 3.6% Increase

*2025 Final AV resulted in a lower amount than September preliminary estimates from the county.

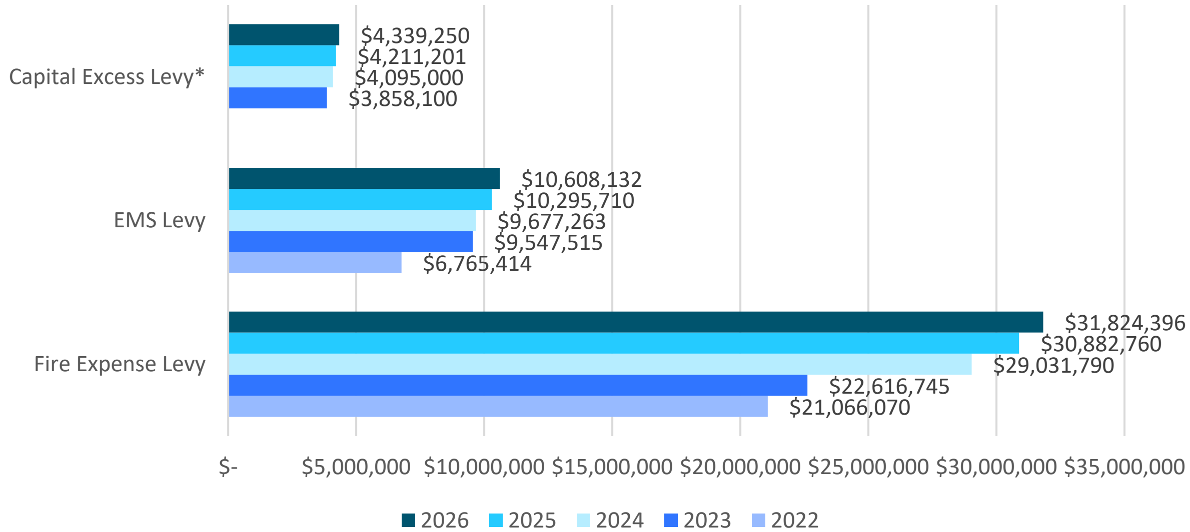
Capital Excess Levy

In 2022, voters approved an $80 million Capital Excess Levy to support the issuance of bonds for critical infrastructure development projects. Following voter approval, the Board of Fire Commissioners adopted Resolution 2022-11 in October 2022, authorizing the issuance of up to $50 million in bonds as part of the initial financing phase. The first bond sale was completed in December 2022.

The associated excess levy rate was established to generate the revenue necessary to meet principal and debt service obligations related to the bond issuance. Annual levy amounts are determined in accordance with the repayment schedule for the District's 20-year Unlimited Tax General Obligation (UTGO) bonds.

The remaining authorized bond capacity is expected to be issued through a second bond sale of approximately $30 million, projected to occur in 2026. Based on an assessed valuation of $21,038,814,749, the estimated excess levy rate associated with the second issuance is projected to be approximately $0.206 per $1,000 of assessed value.

Property Tax Comparison - All Funds



*Capital Excess Levy approved by voters in 2022.

Property Tax Levy Summary – All Funds

Levy	2026 Levy Amount
Fire Expense Levy	$31,824,396
EMS Levy	$10,608,132
Capital Levy	$4,339,250
Total	$46,771,778

Property Tax Rate Summary – All Funds

NON-TAX REVENUE

INTERGOVERNMENTAL REVENUE

Ground Emergency Medical Transportation (GEMT)

The Ground Emergency Medical Transportation (GEMT) program was established through House Bill 2007 during the 2015–2016 Washington State legislative session. The program provides supplemental reimbursement to publicly owned and operated emergency medical transportation providers, including Gig Harbor Fire & Medic One, helping offset the difference between the actual cost of ambulance transport services and reimbursement received from Washington Apple Health (Medicaid) and other payer sources. These intergovernmental payments help reduce funding gaps and support the continued delivery of emergency medical services.

Excise Taxes

The District receives limited excise tax revenue from:

- Leasehold Tax
- Timber Tax

CHARGES FOR GOODS AND SERVICES

Pursuant to RCW 52.30.020, tax-exempt governmental entities located within a fire protection district are required to contract for fire protection services. Gig Harbor Fire & Medic One maintains service agreements with Pierce County, the Washington Corrections Center for Women, the Peninsula Metropolitan Park District, the Washington State Parks & Recreation Commission, and the Peninsula School District. These agreements provide revenue for fire protection, fire suppression, emergency medical services, and related services.

The District also receives revenue from fee-based registrations and other contractual service agreements, including:

- Wildland fire reimbursement
- FEMA reimbursements
- Department of Natural Resources (DNR) reimbursements

Ambulance transport fee revenue is generated when the District provides patient transportation as part of an emergency medical response. Fees are established by the Board of Fire Commissioners through Resolution 2021-12. Billing and collection services are administered through a contract with Systems Design West.

MISCELLANEOUS REVENUE

Miscellaneous revenue includes income sources not classified elsewhere in the budget and may vary from year to year. Examples include investment earnings, donations, proceeds from the sale of surplus property or equipment, and fees collected for educational programs such as CPR/First Aid and Safe Sitter courses.

Revenue Summary – Expense Fund

Operating Revenue Type	2026 Amount
Real Property Tax Levy	$42,072,359
Intergovernmental	$1,510,941
Charges for Goods & Service	$2,760,000
Miscellaneous Revenue	$346,700
Transfer In	$ -
Total	**$46,690,000**

REVENUE DETAIL – ALL FUNDS

Fund Type	Description	2026 Adopted Budget	2025 Adopted Budget	2024 Adopted Budget
Taxes	Property Taxes - Regular	$31,554,396	$30,739,811	$28,886,631
Taxes	Property Taxes - EMS	$10,517,963	$10,246,603	$9,628,877
Taxes	Property Taxes - Capital	$4,339,250	$4,211,201	$4,062,240
Intergovernmental	GEMT Payment Program	$1,450,000	$1,167,000	$905,687
Intergovernmental	State Grants	$778	$766	$560
Intergovernmental	Leasehold Excise Taxes	$44,509	$33,000	$26,000
Intergovernmental	Timber Excise Taxes	$15,654	$12,000	$8,000
Charges for Service	Ambulance & Emergency Aid	$1,860,000	$1,982,000	$1,628,000
Charges for Service	Fire Protection Services	$900,000	$500,000	$427,861
Misc Revenue	Investment Interest	$1,536,034	$2,439,000	$2,426,000
Misc Revenue	Contributions & Donations	$15,000	$3,000	$3,000
Misc Revenue	Other Fees/Tuition Charges	$20,000	$20,000	$12,500
Misc Revenue	Other Misc Revenue	$30,700	$10,000	$28,800
Misc Revenue	Sale of Surplus & Assets	$51,000	$110,000	$10,000
Misc. Revenue	Insurance Recoveries	-	$532,000	-
	Total	**$52,335,284**	**$52,006,382**	**$48,054,156**

*Excludes transfers between funds

Revenue Type	2026 Adopted Budget	2025 Budget Amount
Real Property Taxes	$46,411,609	$45,197,615
Intergovernmental	$1,510,941	$1,212,766
Charges for Service	$2,760,000	$2,482,000
Investment Interest	$1,536,034	$2,439,000
Miscellaneous Revenue	$116,700	$675,000
Total	**$52,335,284**	**$52,006,381**

*Excludes transfers between funds

EXPENDITURES

Expenditure Categories

District expenditures are budgeted and administered in accordance with applicable federal and state laws, regulations, collective bargaining agreements, and District policies.

Salaries and Wages

Salaries and wages include base pay, specialty pays, wage premiums, and overtime compensation for District employees. Overtime is paid in accordance with applicable labor laws and employment agreements.

Payroll Taxes and Benefits

Payroll taxes and benefits include employer-paid taxes and employee benefit programs, such as medical, dental, and vision insurance; retirement contributions; life insurance; long-term disability coverage; and deferred compensation matching contributions.

Supplies

Supply expenditures include materials, equipment, and consumable items necessary for District operations that are not classified as services or capital assets. This category includes tools and equipment costing less than $10,000, office supplies, firefighting equipment, medical supplies, and other operational resources.

Services

Services include professional, technical, and contracted services obtained from external providers, such as legal counsel, healthcare services, auditing, information technology support, and consulting services. These expenditures support operational effectiveness, regulatory compliance, and specialized business needs.

Maintenance and Operations

Maintenance and operations expenditures support the repair, upkeep, and operation of District facilities, apparatus, equipment, and infrastructure. This category includes maintenance services, utilities, and other expenses necessary to maintain safe, reliable, and functional operations.

Capital Improvements

Capital improvements include major construction projects, facility acquisitions, significant renovations, and the purchase of long-term assets and equipment. Generally, these expenditures involve assets with a cost exceeding $10,000 and a useful life extending beyond one fiscal year. Capital investments support the District's long-term infrastructure needs and service delivery objectives.

EXPENDITURES DETAIL BY DIVISION

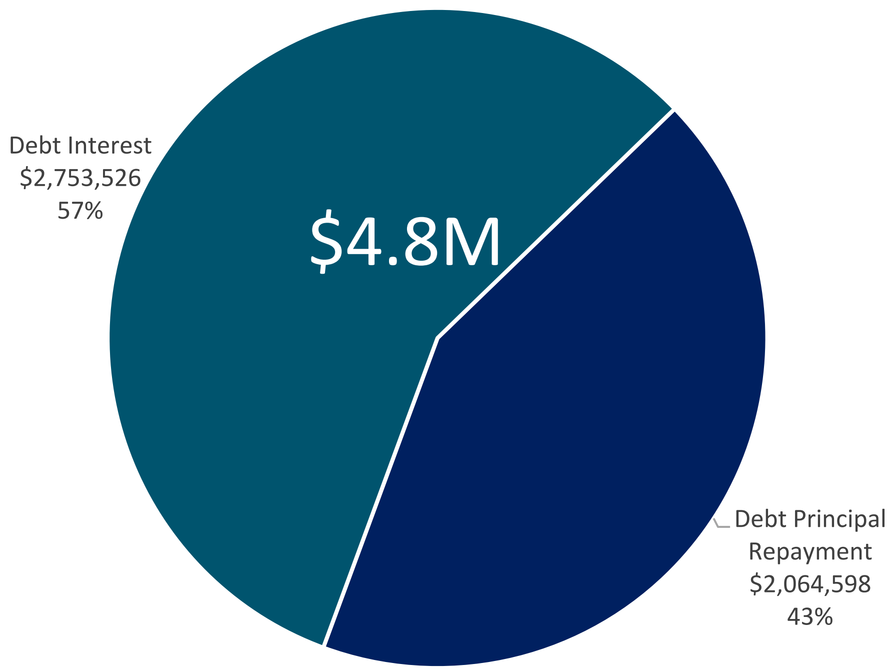
Program	Department	2026 Adopted Budget	2025 Adopted Budget	Change
Legislative	Legislative	$361,722	$372,219	$(10,497)
	Legislative Total	**$361,722**	**$372,219**	**$(10,497)**
Finance & Admin	Admin	$8,500,927	$3,832,684	$4,668,249
	HR	$111,131	$111,864	$(733)
	IT & Data	$1,826,580	$1,806,125	$20,454
	Communications	$505,380	-	-
	Finance & Admin Total	**$10,944,018**	**$5,750,673**	**$5,193,349**
Operations	Suppression	$19,474,061	$17,199,514	$2,274,546
	EMS	$6,917,385	$8,592,479	$(1,675,095)
	Training	$1,507,111	$1,679,822	$(172,711)
	Specialty Teams	$762,403	$15,000	$747,403
	Operations Total	**$28,660,960**	**$27,486,815**	**$1,174,143**
Logistics	Logistics	$1,511,529	$1,584,538	$(73,009)
	Communications	-	$718,097	-
	Facilities	$1,503,366	$3,554,095	$(2,050,730)
	Specialty Teams	$43,000	$83,046	$(40,046)
	Vehicles	$1,703,142	$5,252,133	$(3,548,992)
	Capital Facilities	$39,981	-	$39,981
	Logistics Total	**$4,801,018**	**$11,191,909**	**$(6,390,893)**
Health & Safety	Prevention	$1,548,451	$1,508,757	$39,694
	Wellness	$363,831	$365,807	$(1,976)
	Disaster Prep	$10,000	$10,000	-
	Health & Safety Total	**$1,922,282**	**$1,884,564**	**$37,718**
	Operating Fund Total	**$46,690,000**	**$46,686,180**	**$3,820**

Program	Department	2026 Adopted Budget	2025 Adopted Budget
Capital	Debt	$4,818,124	$4,689,955
	Debt Fund Total	**$4,818,124**	**$4,689,955**
Bond	Project Management	$414,231	$443,416
	Training Campus	$4,572,180	$13,528,637
	Fire Station 57	-	$2,643
	Fire Station 53	-	$2,643
	Fire Station 51	$10,508,426	$7,863,623
	Fire Station 59	$950,000	$817,970
	Capital Equipment	-	-
	Logistics Facility	-	$185,185
	Fire Station 58	$950,0000	$382,609
	Fire Station 50	-	$1,200,000
	All Facility Project(s)	$100,000	-
	Bond Capital Fund Total	**$17,494,837**	**$24,426,726**
Capital (non-bond)	Capital Replacement - Equipment	$910,000	-
	Capital Replacement – Facilities	$2,425,000	-
	Capital Replacement - Fleet	$2,714,497	-
		$6,049,497	-
	Total All Funds	**$75,052,458**	**$75,802,861**

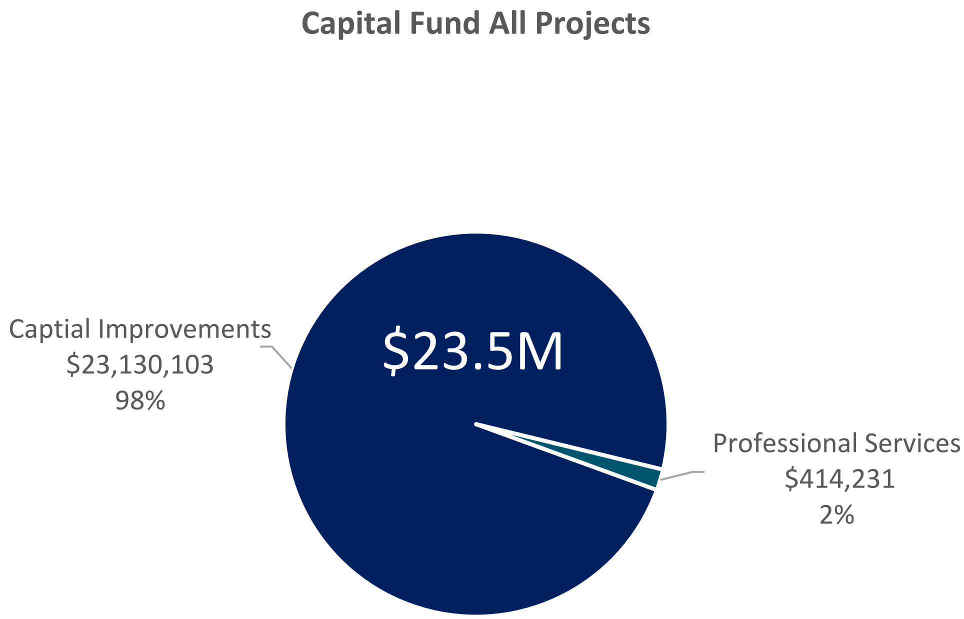
BUDGET BY DIVISION DETAIL

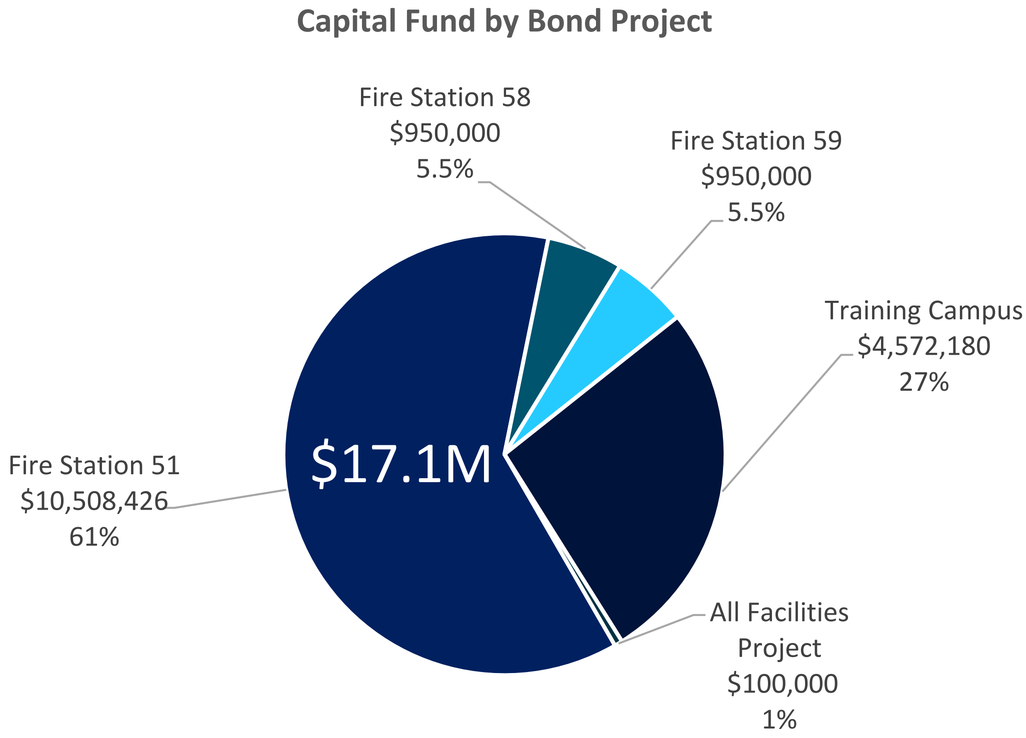
Division		Salary & Wages	Benefits	M&O	Capital & Transfers	Total
Legislative						**$361,722**
	Legislative	$30,000	$208,722	$123,000	-	$361,722
Finance & Admin						**$10,944,018**
	Admin	$1,674,836	$383,192	$923,090	$5,519,809	$8,500,927
	HR	$20,000	$1,471	$89,660	-	$111,131
	IT & Data	$455,075	$157,738	$1,213,767	-	$1,826,579
	Communications	-	-	$505,380	-	$505,380
Operations						**$28,660,960**
	Suppression	$15,026,441	$4,406,002	$41,618	-	$19,474,061
	EMS	$4,935,645	$1,381,666	$600,074	-	$6,917,385
	Training	$961,585	$182,027	$363,499	-	$1,507,111
	Specialty Teams	$757,403	-	$5,000	-	$762,403
Logistics						**$4,801,018**
	Logistics	$610,014	$262,104	$639,411	-	$1,511,529
	Facilities	$291,238	$101,214	$1,110,914	-	$1,503,366
	Vehicles	$466,455	$149,478	$1,087,209	-	$1,703,142
	Capital Facilities	$39,981	-	-	-	$39,981
	Specialty Teams	-	-	$43,000	-	$43,000
Health & Safety						**$1,922,282**
	Prevention	$1,166,021	$312,980	$69,450	-	$1,548,451
	Wellness	$59,894	$5,229	$298,708	-	$363,831
	Disaster Prep	-	-	$10,000	-	$10,000
	Expense Type Total	**$26,494,588**	**$7,551,823**	**$7,123,780**	**$5,519,809**	**$46,690,00**

GO BOND FUND BUDGET

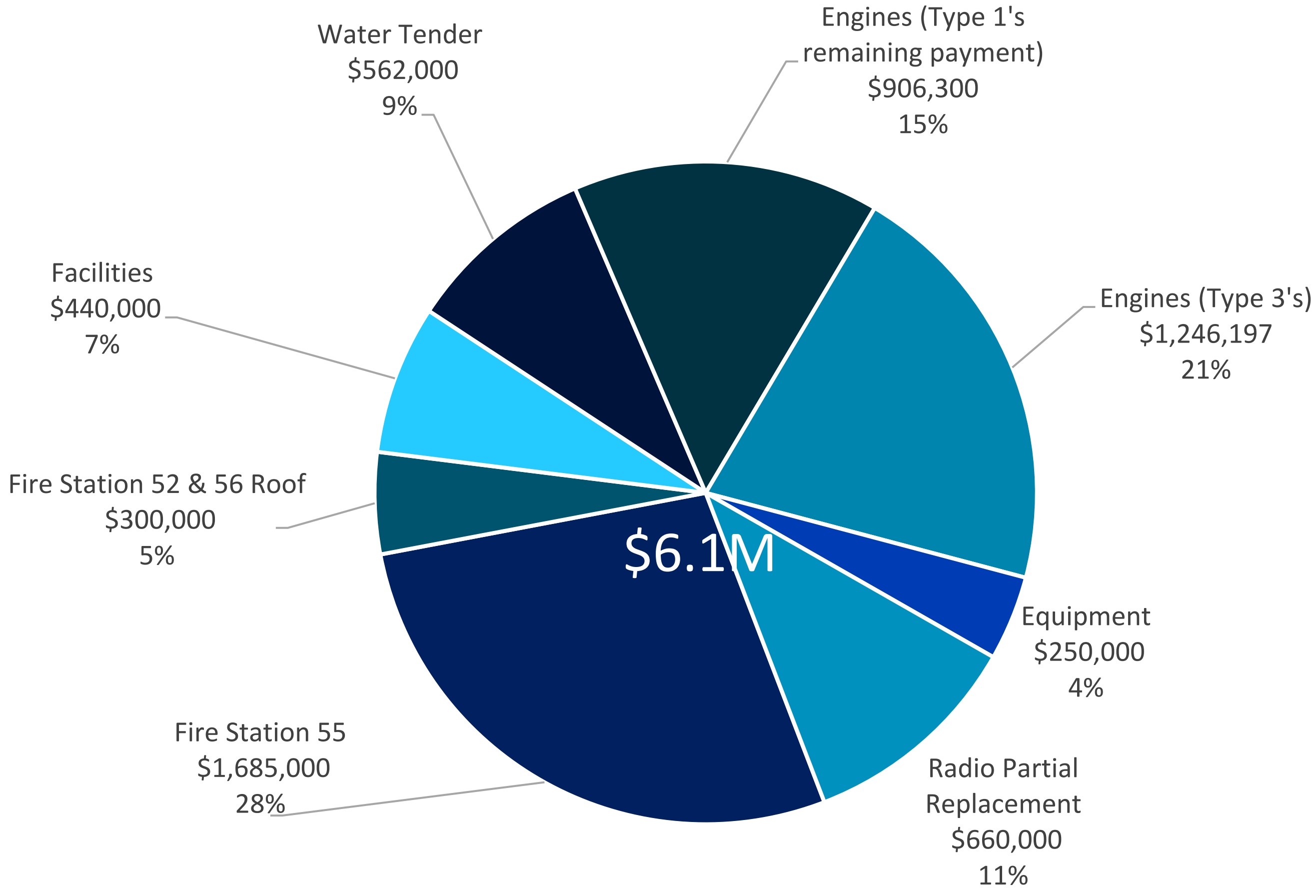


CAPITAL FUND BUDGET

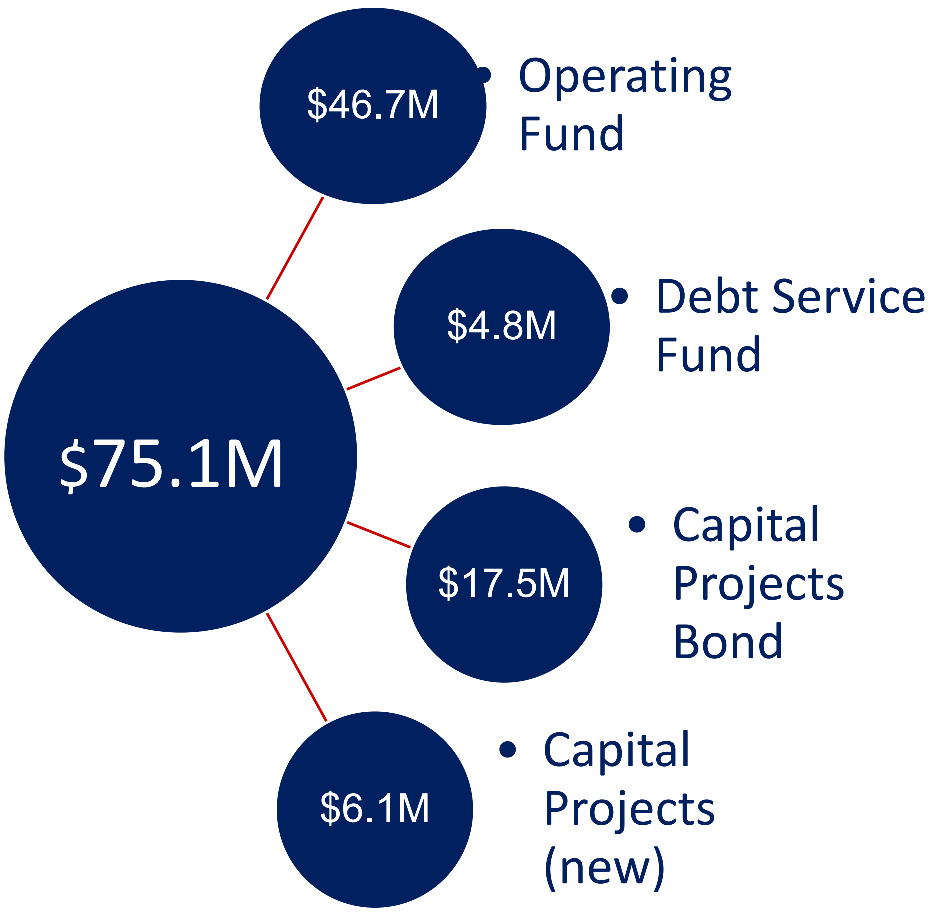




Capital Fund by Bond Project



TOTAL BUDGET – ALL FUNDS



LONG TERM PLANS

MULTI-YEAR FINANCIAL PLAN AND SUSTAINABILITY

Multi-Year Financial Summary (Operating Funds)

The district prepares multi-year financial forecasts to evaluate sustainability and guide decision-making. Projections are conservative and reflect known commitments, inflationary pressures, and statutory revenue limits.

Fiscal Year	Operating Revenues	Operating Expenditures	Ending Fund Balance	Key Assumptions
2026	Based on 3.4% AV Growth	Staffing, CPI, Capital Transfers	Policy-Compliant	Levy at Statutory Maximum
2027	Modest Growth	Inflationary Pressures	Stable	Capital Replacement Funding Begins
2028	Modest Growth	Capital and Workforce Costs	Managed	No New Revenue Tools

Note: Detailed assumptions are provided in the Long-Range Financial Outlook section.

Structural Balance and One-Time Resources

In accordance with GFOA guidance, the district treats fund balance and reserves as one-time resources. The 2026 Budget continues the transition away from reliance on year-end balances for ongoing capital needs and toward a predictable Capital Replacement Funding Plan.

This approach:

- Reduces volatility
- Protects operating stability
- Improves long-term affordability of assets

Financial Sustainability Assessment

Key sustainability indicators include:

- Revenues largely limited to assessed property value growth
- Personnel costs representing the largest expenditure category
- A documented annual capital funding gap
- Significant long-term employee benefit obligations

The district's financial plan balances these pressures through disciplined budgeting, pacing of capital projects, and preservation of reserves.

- Protection of reserves.
- Careful alignment of staffing, capital investment, and service expectations with available revenues.

This integrated approach positions the district to remain fiscally sound, operationally ready, and responsive to community needs over time.

LONG-RANGE OPERATING FINANCIAL PLANS

Strategic Financial Planning

Gig Harbor Fire & Medic One strategically projects the district's financial condition over multiple years, considering the financial impact of organizational needs, staffing plans, and capital requirements. This planning involves forecasting resources and expenditures, while also strategizing to meet both current and future community needs. A long-term financial forecast is developed to project revenues and expenditures using assumptions about economic conditions, future spending scenarios, and other variables. One of the district's challenges during this process is managing the gap between rising expenses and constitutionally limited increases in tax revenue.

Major Expenditure Projections

The largest expenditure for the district is salaries and benefits, which typically account for around 75% of the district's budget. Collective bargaining agreements for the district continue to be negotiated in 2026 for the years covering 2026-2028.

Key Planning Objectives

- Fostering trust through continuous communication and engagement with the community.
- Prudent resource management to ensure financial sustainability.

It is crucial for the community to observe that the district is managing their tax dollars judiciously, ensuring the continuation of current service levels well into the future.

Current Financial Environment

- The tax levy has been restored to $1.50 per $1,000 in assessed value.

Strategies for Maintaining Financial Balance

1. **Levy Lid Lift**
   A taxing jurisdiction collecting less than its maximum statutory levy rate may ask voters to approve a "lift" in the levy amount by more than 1% (RCW 84.55.050, WAC 458-19-045). The new levy rate cannot exceed the maximum statutory rate. Levy lid lifts can generate revenue for any purpose, but if the increase for a particular year exceeds the statutory maximum, the assessor will levy only the maximum allowed by law. In 2023, voters approved restoring the tax levy to $1.50.
2. **Healthy Fund Balance**
   Maintaining a healthy fund balance helps ensure financial stability.
3. **Ground Emergency Medical Transport (GEMT) Program**
   Gig Harbor Fire & Medic One will continue participating in the GEMT program, which provides supplemental payments to publicly owned or operated GEMT providers. These payments cover the gap between actual costs for GEMT transport and the allowable reimbursement from Washington Apple Health (Medicaid) and other sources.

4. **Grants**
   The district will continue to pursue grants to help fund its operations and capital projects.
5. **Monitoring Major Revenues and Expenses**
   Monthly budget reports are posted to SharePoint, giving all personnel access to track actual expenditures and ensure their accounts stay within the allocated budget, preventing overspending.
6. **Division Chiefs' Budgeting**
   Budgeting should start at the division level, as Division Chiefs have the most current and detailed information about their needs. They can best explain why funds are needed and how they will be used.
7. **Staffing**
   The district seeks opportunities to limit the impact of overtime by maintaining adequate staffing levels, tracking data, adjusting staffing plans, and anticipating vacancies. The goal is to reduce the need for overtime while keeping firefighters safe and operations efficient.
8. **Capital Reserve Funds**
   The district will continue to appropriately fund capital reserves to avoid costly deferred maintenance and ensure long-term sustainability.

Assumptions in Long-Range Operating Plans

- **Conservative Projections**: Revenue is projected modestly and held flat when in doubt, while expenditures are projected aggressively to account for potential increases.
- **Cost Increases**: The cost of goods and services is expected to increase by 3% annually, slightly higher than projected CPI increases according to data from WA State Economic and Revenue Forecast Council. Below are the projected values from the June 2025 Forecast:

Year	2025	2026	2027	2028	2029
CPI	2.8%	2.5%	2.5%	2.5%	2.4%

- **Cost Containment and Revenue Enhancement**: The district will continue efforts to contain costs, seek savings, and explore ways to enhance revenue streams.
- **GEMT Revenue**: The long-term revenue from the GEMT program is uncertain due to ongoing legislative changes, it is projected in alignment with forecasting transport service needs.
- **Fund Balance**: In case of a shortfall in any given year, the district has sufficient fund balance to cover excess expenditures.
- **Levy Lid Lift**: The projection includes the levy lid lift as passed by voters in 2023.
- **Bond Payments**: Payments for bond-funded building projects are projected at $4 million per year starting in 2023.

DEBT

The LOCAL Program

The Local Option Capital Asset Lending (LOCAL) program provides Washington municipalities with access to affordable tax-exempt financing for equipment purchases and capital projects. By utilizing the State's favorable interest rates, local governments can reduce borrowing costs and maximize public resources.

In 2023, Gig Harbor Fire & Medic One used the LOCAL program to finance Self-Contained Breathing Apparatus (SCBA) and emergency medical equipment. The financing agreement is structured over five years, with final repayment scheduled for 2028.

Capital Facilities Projects and Bond Authorization

In November 2022, voters approved an $80 million bond measure to fund capital facility projects focused on public safety, operational readiness, and firefighter health and wellness. Since voter approval, the District has made significant progress on several projects.

Renovations at Station 53 (Fox Island) and Station 57 (Crescent Valley) have been completed, providing modernized facilities that support emergency response operations, workforce needs, ADA accessibility requirements, and current seismic standards.

Construction and renovation projects at Station 58 (Swede Hill) and Station 59 (Artondale) are underway as part of the District's long-term facilities improvement program. The voter-approved bond also funds a new fire training facility adjacent to Station 58. The support building is expected to be completed in early 2026, with the multi-story training tower scheduled for completion in spring 2026.

Station 51 (Gig Harbor), the District's busiest station, is currently undergoing complete reconstruction to accommodate additional personnel, modern apparatus, and the community's continued growth.

Firefighter Health and Safety Improvements

A key objective of the capital facilities program is improving firefighter health and safety. Renovated and replacement stations include enhanced decontamination areas designed to reduce exposure to carcinogens and other hazardous contaminants encountered during emergency responses. These improvements support a healthier work environment and help address occupational cancer risks, the leading cause of firefighter line-of-duty deaths.

Bond Financing

The capital facilities program is financed through the voter-approved $80 million bond authorization. The initial bond issuance was completed in 2022 with a 20-year repayment term. For a home assessed at $500,000, the estimated bond cost is approximately $9.90 per month. Bond-related property tax collections began in January 2023.

Approximately $30 million of the voter-approved authorization remains available and is expected to be issued through the second and final bond sale to complete the remaining projects included in the capital facilities program.

CAPITAL PROGRAM

Capital Expenditures

Capital expenditures consist of purchases with a cost exceeding $10,000 and an expected useful life greater than one year. These investments typically include major assets such as fire apparatus, ambulances, communications system improvements, technology infrastructure, facilities, and other long-term operational assets. In accordance with RCW 43.09.200 and guidance established by the Washington State Auditor's Office, capital expenditures are accounted for and reported separately from routine operating expenses to promote transparency, accountability, and sound financial management. These expenditures are subject to review and reporting requirements under Washington State's Budgeting, Accounting, and Reporting System (BARS) and are examined as part of the District's annual audit process.

Gig Harbor Fire & Medic One Capital Program

Gig Harbor Fire & Medic One strategically plans and manages capital expenditures to ensure the continued reliability, safety, and effectiveness of the District's infrastructure, equipment, and operational resources. The capital program supports the acquisition, replacement, and maintenance of essential assets, including fire apparatus, ambulances, communications equipment, technology systems, and facility improvements. Capital investments are prioritized through long-term planning efforts that align financial resources with operational needs, helping the District maintain emergency response readiness, support firefighter safety, and provide high-quality service to the community.

Capital Replacement Reserve Fund

To support the Capital Program, the District maintains a dedicated Capital Replacement Reserve (Fund 305), established by the Board of Fire Commissioners in 2025. The reserve was seeded with $10.1 million from the General Fund and $3.3 million from the Reserve Fund (Fund 002), providing an opening 2026 balance of $13.4 million. Rather than funding major replacements on a pay-as-you-go basis, which creates unpredictable cost spikes, the District sets aside a steady annual contribution, currently budgeted at $4.42 million per year beginning in 2027, to fund the replacement schedule for District assets across fleet, equipment, and facilities. This approach smooths budget impacts over time, allows costs to be predicted and planned years in advance, and protects the District's ability to maintain emergency response readiness without relying on emergency levies or borrowing.

GLOSSARY

GLOSSARY

Account

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

Appropriation

A formal approval to allocate public funds for a specific purpose, ensuring that government spending is legally authorized and aligned with the budgetary priorities of the government.

Assessed Valuation (AV)

The dollar value assigned to a home or other piece of real estate for property tax purposes. It considers the value of comparable properties in the area.

Balanced Budget

A financial plan where total revenues are equal to or greater than total expenditures over a specified period, usually a fiscal year.

Battalion Chief (BC)

A senior officer responsible for the daily leadership, management, and supervision of personnel and resources on their shift. They act as the primary incident commander during emergency responses, making critical decisions regarding tactics, resource allocation, and safety.

Board of Fire Commissioners

The governing body of Gig Harbor Fire & Medic One.

Budget

The process of allocating limited resources to meet the prioritized needs of an organization over a set period, based on estimates of revenues and expenditures.

Budgeting, Accounting and Reporting System (BARS)

A manual that prescribes accounting and reporting for local governments in accordance with RCW 43.09.200. Its purpose is to provide (1) uniform accounting and financial reporting to allow for meaningful use and comparison of financial data; (2) accounting and reporting instructions as a resource for local government managers; and (3) a consistent framework for financial reporting to intended users, including managers, governing bodies, granting and regulatory agencies, the state Legislature, and the general public.

Capital Assets

Tangible or intangible items purchased that cost over $10,000 and have a useful life of more than one year.

Capital Facilities Plan

A list of capital projects with estimated costs and proposed methods of financing.

Chaplain

A trained provider who offers emotional, spiritual, and psychological support to firefighters, emergency responders, and their families, as well as assistance to community members affected by emergencies or disasters.

Contingency

The budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for, providing a financial safety net for unexpected costs.

Deputy Chief

A senior-ranking officer who supports the Fire Chief in overseeing the department's operations, administration, and strategic planning.

Division Chief (DC)

A senior officer responsible for managing a specific division and overseeing the activities, personnel, and resources to ensure the division operates efficiently and in alignment with the department's overall goals.

Driver Operator (DO)

The individual responsible for driving the fire apparatus and operating the fire pump.

Emergency Medical Services (EMS)

The treatment and transport of people in crisis health situations that may be life-threatening.

Expenditure

Charges incurred for operations, maintenance, interest, and other costs that benefit the current fiscal period, whether paid or unpaid.

Firefighter

A first responder trained to control and extinguish fires and rescue people and property from fire and other dangers.

Fiscal Year (FY)

A 12-month period used for accounting purposes. Gig Harbor Fire & Medic One's fiscal year begins on January 1st and ends on December 31st.

Fund

An accounting entity with a self-balancing set of accounts used to record financial resources, liabilities, and operating activities.

Fund Balance

The excess of a fund's assets over its liabilities and reserves.

Government Finance Officers Association (GFOA)

A professional association of approximately 19,000 state, provincial, and local government finance officers in the United States and Canada.

Grant

A sum of money awarded to an organization to fund a specific project or activity, typically with certain conditions or requirements.

Ground Emergency Medical Transportation Program (GEMT)

A federal program providing supplemental payments to publicly owned or operated GEMT providers. These payments cover the gap between the provider's actual costs per transport and the allowable amount received from Medicaid.

Levy Lid Lift

A voter-approved measure that allows a taxing district to increase its property tax levy beyond the standard limit imposed by state law to support essential services.

Lieutenant (LT)

A firefighter responsible for the emergency response of a specific company, managing resources and personnel during calls.

LOCAL Program

A program that provides municipalities with a cost-effective way to finance equipment and real estate projects.

Low Acuity

Refers to patients with illnesses or injuries that do not require immediate treatment but still need supervised patient transport.

Multi-Year Capital Asset Plan

A prudent approach that identifies and prioritizes expected needs based on a strategic plan. It establishes project scope and cost, details estimated funding from various sources, and projects future operating and maintenance costs.

Mutual Aid

A formal agreement between fire departments, emergency services, or other organizations to aid each other during emergencies, disasters, or other situations requiring additional resources.

National Fire Protection Association (NFPA)

A global non-profit organization that promotes safety standards, education, training, and advocacy on fire and electrical hazards.

Probationary Firefighter

New fire recruits undergoing training and evaluation during their first few months of employment to ensure they meet the high standards of the fire service.

Procurement

The process of obtaining goods or services.

Property Taxes

A mandatory tax charged to finance emergency services provided to Gig Harbor Fire & Medic One area residents for their protection and assistance.

Protection Class Rating

Represents the Washington Survey and Rating Bureau's (WSRB) evaluation of Gig Harbor Fire & Medic One, used by insurance companies in setting property insurance rates.

Reserve Funds

Funds set aside to cover future costs or financial obligations, especially those that arise unexpectedly, providing financial security and stability.

Revenue

Income of a government from taxation, excise duties, customs, or other sources, used to cover public expenses.

Self-Contained Breathing Apparatus (SCBA)

A respirator worn to provide an autonomous supply of breathable gas in an atmosphere that is immediately dangerous to life or health from a gas cylinder.

Special Team

An operational team assigned to a specific task requiring specialized training.

Strategic Plan

A systematic process of envisioning a desired future and translating that vision into defined goals or objectives.

Technical Rescue Team (TRT)

A specialized unit within the fire and rescue service trained in six disciplines: rope rescue, confined space rescue, vehicle/machinery rescue, structural collapse rescue, trench rescue, and water rescue. TRT-certified personnel are emergency response firefighters trained in treating and rescuing victims trapped in complex or confined spaces.

Urban Wildfires

Uncontained fires that spread through vegetation and landscaping, often threatening residential and commercial structures in urban environments.

Wildland Firefighting

The suppression of fires in woodlands, forests, grasslands, and other vegetation not contained within buildings or structures.

WSRB

Washington Survey and Rating Bureau, an independent organization responsible for evaluating fire protection capabilities for use by insurance companies in setting property insurance rates.

GIG HARBOR FIRE & MEDIC ONE

10222 BUJACICH RD NW

GIG HARBOR, WA 98332

(253) 851-3111

www.gigharborfire.org