



GIG HARBOR FIRE & MEDIC ONE

Board of Fire Commissioners Meeting Agenda

Date: October 27, 2026

Time: 5:00 p.m.

1. Call to Order/Pledge of Allegiance
2. Approval of the Agenda
3. Commissioner Absence
4. Communications
5. Approve minutes from **October 13, 2026**, Commissioner meeting.
6. Accounts Payable & Payroll Approvals

Accounts Payable (Checks)	
Check #'s 4500 – 4534, 4545 – 4571	\$2,617,898.00
EFT's	\$3,907.34
ACCOUNTS PAYABLE TOTALS	\$2,621,805.34

Payroll (Checks & ACH Transfers)	
Check #'s 4535 – 4544	\$306,009.00
ACH Payroll Transfer (Drafts)	\$295,960.75
ACH Payroll Transfer	\$686,142.77
PAYROLL TOTALS	\$1,288,112.52

GRAND TOTAL CHECKS & ACH TRANSFERS	\$3,909,917.86
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7. Local 3390 Reports
8. Chiefs Reports
9. Standing Committee Reports
10. Financial Report – Krystal Hackmeister
 - a. September Financial Report
11. Chairman's Report

12. 2022 Bond Update

13. **OLD BUSINESS**

14. **NEW BUSINESS**

- a. Revenue Presentation and Revenue Hearing
- b. Resolution 2026-04 – Emergency Medical Fees
- c. Resolution 2026-05 – Medical Billing Policy 6000.3
- d. 2027 Preliminary Budget

15. Open Public Comment (state your name for the record, you will have 3 minutes)

16. **GOOD OF THE ORDER**

17. **SPECIAL INTERESTS/UPCOMING EVENTS**

Adjourn Meeting. Next regular meeting: **Tuesday, November 10, 2026, at 5:00 PM**



GIG HARBOR FIRE & MEDIC ONE
Board of Fire Commissioners Meeting Minutes
Date: October 13, 2026

Chairman Entze called the meeting to order at 5:00 p.m. and led the Pledge of Allegiance.

Present: Commissioners Entze, Urvina, Nelson, Hayden and Fleming; Fire Chief D. Doan; Deputy Chiefs P. Oldenburg, N. Langlow, T. Wescott, J. Johnson; Division Chief S. Peterson, IS Manager T. Wagenmann, Technology & Communications Specialist M. Herzog, Finance Director K. Hackmeister, HR Manager J. Grunder, and EA L. Medved.

APPROVAL OF THE AGENDA

Commissioners Nelson and Urvina moved and seconded approval of the agenda. With no further discussion, the MOTION CARRIED by unanimous roll call vote.

COMMISSIONER ABSENCE

COMMUNICATIONS

MINUTES AND VOUCHERS

Commissioners Hayden and Fleming moved and seconded approval of the 9/22/2026 meeting minutes. With no further discussion, the MOTION CARRIED by unanimous roll call vote.

Commissioners Nelson and Fleming moved and seconded approval of payable checks #4330 – 4373, 4384 – 4457, 4470 – 4499, payroll checks #4374 – 4383, 4458 – 4469, EFT's and ACH payroll transfers, as outlined in the agenda for a total consideration of \$4,015,385.22. With no further discussion, the MOTION CARRIED by unanimous roll call vote.

LOCAL 3390 REPORTS

CHIEFS REPORTS

FC Doan reported:

- Introduced Eric Tuott, incoming Deputy Chief of Admin and Finance. Eric officially starts in January and is assisting with the transition now ahead of DC Oldenburg's departure. DC Oldenburg's last day is December 11; more information to come.
- An arbitrator has been selected. Both attorneys are coordinating with the arbitrator to schedule dates.
- FC Doan will be on vacation for the next two weeks.

DC Langlow reported:

- Deployment season is winding down. DC Dumas and FF/PM Dan Cox are currently deployed in Oregon; their deployment was extended at their request, and they are expected back within 7 to 8 days.
- The training center is operational and has been hosting both internal and external events.

DC Oldenburg reported:

- Final interview for the Logistics AA is scheduled for tomorrow, with a possible job offer by end of day.
- Facilities position: down to seven finalists; interviews scheduled for the last week of the month.
- Fleet mechanic: the candidate declined the conditional offer, and the position will be reopened.
- The bond sale is scheduled for next week.

DC Wescott reported:

- The Prevention team is attending a conference in Chelan this week.
- Recent community events include the scarecrow festival and fall prevention event at the YMCA.
- 02X training is next week. The instructors agreed to include neighboring agencies, and Tacoma Fire and West Pierce Fire & Rescue are sending personnel.

STANDING COMMITTEE REPORTS

Chairman Entze acknowledged Chief Doan's report that an arbitrator has been selected for interest arbitration.

FINANCIAL REPORT

The August 2026 financial report was presented.

2022 CAPITAL BOND PROJECTS UPDATE

- DC Johnson gave a presentation on the bond sale and project timeline.
- The District sold \$50M in bonds in 2022, and the remaining \$30M will be sold next week.
- Bond requirements call for 85% of proceeds to be spent within 36 months.
- To meet this requirement, Station 54 was added to the project schedule, and Stations 58 and 59 will be completed at the same time. Start dates may be staggered by a few months but work on all projects will run concurrently.
- Station 51
 - Decking in the apparatus bay is nearly complete. Decking has started on the second floor, walls are expected to be up this week, and work is progressing quickly.
 - Concrete pours in the apparatus bay are planned for next week.

- DC Johnson invited Commissioners to schedule a site walkthrough with him.

OLD BUSINESS

NEW BUSINESS

A. Radio Presentation

FC Doan

- Chief Doan gave a presentation on the Pierce County 700 MHz radio system agreement and billing, followed by extended Board discussion and questions.
- Chief Doan invited Brent Vankeulen, Strategic Advisor for the Western Fire Chiefs Association (WFCA), to discuss his recommendation of developing a technology roadmap focused on strategic investment while minimizing near-term spending on legacy technology.
- Commissioner Nelson stated he will abstain from votes involving payments to Pierce County, as it is his employer. He noted Pierce County is charging GHFMO 2.5 times what other entities pay and suggested exploring a partnership with the City of Gig Harbor. He requested an analysis of infrastructure costs and potential savings compared to remaining at the current rate.
- DC Oldenburg noted emerging technologies, such as low orbit satellites, and agreed the District should evaluate fixed versus mobile infrastructure options with Brent's group.
- Arel Solei, Director of Pierce County DEM, addressed the Board regarding system funding, rate history, and the District's outstanding balance, and asked the Board to consider paying prior years in full.
 - New services, including ES Chat, Smart Connect, and roaming, are pending until all users are current on payments.
 - Six agencies are in arrears, with GHFMO representing about 80% of the outstanding balance. She asked the Board to consider paying prior years in full.
- The Board discussed the rate increase, cost comparisons with other users, alternative infrastructure options, and the current agreement. Chief Doan stated the agreement is not one the District wants to sign, and Director Solei offered to meet with him to discuss further.
- Board Direction
 - Chief Doan will work with the County to pay the 2026 invoice in full with a reservation of rights letter, negotiate a new contract and service level agreement, and request removal of the 1% late fee.
 - The Board is willing to pay the prior balance but wants a new contract and service level agreement in place and a funding source identified.
 - FC Doan will move forward with hiring Brent as a consultant.

- Commissioner Nelson thanked Director Solei for attending.

B. 2027 Budget Timeline

K. Hackmeister

- Division budgets have been submitted. The preliminary review will be at the October 27 meeting, and the final draft and budget hearing will be on November 10.
- Budget approval is scheduled for November 24, which is Thanksgiving week. If there are concerns, approval could be moved to a special meeting held after the November 10 meeting.
- If approval remains on November 24, Commissioners will be asked to sign electronically before leaving the meeting.

C. New District Website

T. Wagenmann & M. Herzog

- Travis reported that the previous website was outdated and needed accessibility improvements. WCAG standards ensure the site can be used by people who rely on screen readers or other languages.
- In February, staff researched options and selected four vendors for quotes and meetings. Streamline, part of CivicPlus, was selected in March.
- The project kicked off in April and ran through September 24. Travis recognized Melissa, who manages all social media, website, and content, for accomplishing a great deal with some AA support.
- Melissa walked the Board through the new site, including its features and improvements.

PUBLIC COMMENT

GOOD OF THE ORDER

Commissioner photos will be taken before the November 10 meeting. Leslie will send an email reminder with details.

SPECIAL INTERESTS/UPCOMING EVENTS

EXECUTIVE SESSION

At 7:13 p.m., Chairman Entze announced a 15-minute Executive Session, pursuant to RCW 42.30.110(1)(g) to review the performance of a public employee. No action will be taken. Will call back to order at 7:28 p.m.

Chairman Entze reconvened the meeting at 7:28 p.m. No action taken.

ADJOURNMENT

There being no further business to discuss, Chairman Entze adjourned the meeting at 7:29 p.m. The next regular meeting will be 10/27/2026 at 5:00 p.m.

Chairman/Commissioner

Commissioner

Commissioner

Commissioner

Commissioner

Attest: District Secretary

Checks/Bank Drafts 10/10/26 - 10/23/26

ACCOUNTS PAYABLE:					Dollar Amount		TOTAL
EFTs:	ACH1006	through	ACH1010	General	\$	3,907.34	\$ 3,907.34
TOTAL EFTS:					\$	3,907.34	\$ 3,907.34
Bank Drafts:	DFT0001800	through	DFT0001810	10/25 Payroll	\$	295,960.75	\$ 295,960.75
							\$ -
TOTAL BANK DRAFTS:					\$	295,960.75	\$ 295,960.75
Check Numbers:	4500	through	4527	General	\$	76,157.01	\$ 76,157.01
	4528	through	4534	Capital	\$	2,338,426.89	\$ 2,338,426.89
	4535	through	4544	10/25 Payroll	\$	306,009.00	\$ 306,009.00
	4545	through	4568	General	\$	127,311.88	\$ 127,311.88
	4568	through	4571	Capital	\$	76,002.22	\$ 76,002.22
TOTAL CHECKS:					\$	2,923,907.00	\$ 2,923,907.00

ACCOUNTS PAYABLE TOTAL:	\$	3,223,775.09	\$	3,223,775.09
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ACH Payroll Transfer :	10/25 Payroll	\$	686,142.77	\$	686,142.77
				\$	-

GRAND TOTAL:	\$	3,909,917.86
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**** ALL CHECKS WERE PRINTED BY PCFD5 ****



Pierce County Fire Protection District No.5

Check Report

By Check Number

Date Range: 10/10/2026 - 10/23/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP Payable Key-Accounts Payable Key Bank						
5487	Carolyn J. Martin	10/15/2026	EFT	0.00	26.20	1006
5280	Doan, Dennis L	10/15/2026	EFT	0.00	746.61	1007
5063	Johnson, Bryan	10/15/2026	EFT	0.00	1,055.66	1008
5344	Shaughnessy, Colin P	10/15/2026	EFT	0.00	142.50	1009
5335	Hackmeister, Krystal Z	10/20/2026	EFT	0.00	1,936.37	1010

Bank Code AP Payable Key Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	6	5	0.00	3,907.34
	6	5	0.00	3,907.34

Check Report

Date Range: 10/10/2026 - 10/23/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: Payroll-Payroll						
73	DECISION POINT	10/23/2026	Bank Draft	0.00	47,379.40	DFT0001800
73	DECISION POINT	10/23/2026	Bank Draft	0.00	36,579.73	DFT0001801
73	DECISION POINT	10/23/2026	Bank Draft	0.00	39,078.50	DFT0001802
73	DECISION POINT	10/23/2026	Bank Draft	0.00	4,562.85	DFT0001803
283	DSHS - DIV OF CHILD SUPPORT	10/23/2026	Bank Draft	0.00	439.50	DFT0001804
303	FIDELITY INVESTMENTS	10/23/2026	Bank Draft	0.00	4,468.08	DFT0001805
303	FIDELITY INVESTMENTS	10/23/2026	Bank Draft	0.00	500.00	DFT0001806
303	FIDELITY INVESTMENTS	10/23/2026	Bank Draft	0.00	3,937.50	DFT0001807
14	Internal Revenue Service - EFTPS	10/23/2026	Bank Draft	0.00	30,026.17	DFT0001808
14	Internal Revenue Service - EFTPS	10/23/2026	Bank Draft	0.00	526.00	DFT0001809
14	Internal Revenue Service - EFTPS	10/23/2026	Bank Draft	0.00	128,463.02	DFT0001810

Bank Code Payroll Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	11	11	0.00	295,960.75
EFT's	0	0	0.00	0.00
	11	11	0.00	295,960.75

Check Report

Date Range: 10/10/2026 - 10/23/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: Pooled Cash-Pooled Cash						
3005	CINTAS CORP	10/13/2026	Regular	4.46	236.91	4500
3005	CINTAS CORP	10/13/2026	Regular	7.75	412.16	4501
542	GALLS LLC	10/13/2026	Regular	0.00	74.77	4502
98	PRENTICE PERFECT CLEANING LLC	10/13/2026	Regular	0.00	10,500.00	4503
515	WA CARES FUND - LTC	10/13/2026	Regular	0.00	0.10	4504
1239	CENTURYLINK	10/16/2026	Regular	0.00	11,053.95	4505
3005	CINTAS CORP	10/16/2026	Regular	3.93	208.55	4506
3005	CINTAS CORP	10/16/2026	Regular	8.73	463.59	4507
2478	COMCAST	10/16/2026	Regular	0.00	113.94	4508
2332	COPELAND, ROBERT	10/16/2026	Regular	0.00	505.99	4509
261	DOBBS PETERBILT - TACOMA 1	10/16/2026	Regular	0.00	1,931.62	4510
2660	FIRE SERVICE REPAIR LLC	10/16/2026	Regular	0.00	1,263.29	4511
2962	FOURNIER INS SOLUTIONS	10/16/2026	Regular	0.00	26,708.19	4512
517	GRAINGER	10/16/2026	Regular	0.00	244.66	4513
3257	GRAVITEC SYSTEMS INC	10/16/2026	Regular	0.00	1,069.99	4514
VEN00055	Juana Elena Najar Perez	10/16/2026	Regular	0.00	1,233.48	4515
2870	KENT D BRUCE CO LLC	10/16/2026	Regular	0.00	363.61	4516
587	LEVEL 3 COMMUNICATIONS LLC	10/16/2026	Regular	0.00	2,162.09	4517
1359	MURREYS DISPOSAL CO INC	10/16/2026	Regular	0.00	125.45	4518
19	PENINSULA LIGHT CO - ELECTRIC	10/16/2026	Regular	0.00	1,935.18	4519
420	POMPS TIRE SERVICE INC	10/16/2026	Regular	0.00	1,072.24	4520
193	SNURE LAW OFFICE PSC	10/16/2026	Regular	0.00	1,368.00	4521
80	SPRAGUE PEST SOLUTIONS	10/16/2026	Regular	0.00	567.55	4522
302	STERICYCLE INC	10/16/2026	Regular	0.00	172.82	4523
1957	TITUS WILL FORD	10/16/2026	Regular	0.00	427.62	4524
1945	UNIFIED OFFICE SERVICES	10/16/2026	Regular	0.00	3,030.07	4525
1820	WESTBAY AUTO PARTS	10/16/2026	Regular	0.00	472.59	4526
3004	WILCOX & FLEGEL	10/16/2026	Regular	0.00	8,438.60	4527
VEN00034	Cochran Inc.	10/16/2026	Regular	0.00	52,634.37	4528
602	MATERIALS TESTING & CONSULTING INC	10/16/2026	Regular	0.00	5,682.00	4529
2119	MOTOROLA SOLUTIONS INC	10/16/2026	Regular	0.00	252,828.35	4530
VEN00040	Pease Construction	10/16/2026	Regular	0.00	834,805.42	4531
193	SNURE LAW OFFICE PSC	10/16/2026	Regular	0.00	90.00	4532
VEN00028	Stryker Medical	10/16/2026	Regular	0.00	3,810.53	4533
2283	HUGHES FIRE EQUIPMENT INC	10/20/2026	Regular	0.00	1,188,576.22	4534
1925	AFLAC	10/20/2026	Regular	0.00	1,312.68	4535
107	DEPT LABOR & INDUSTRIES	10/20/2026	Regular	0.00	49,265.80	4536
67	EMPLOYMENT SECURITY DEPT - PFMLA	10/20/2026	Regular	0.00	9,858.75	4537
3176	Gig Harbor Firefighters Union Health & Welfare	10/20/2026	Regular	0.00	100,257.91	4538
388	GIG HARBOR PENINSULA FF ASSOCIATION	10/20/2026	Regular	0.00	415.00	4539
2307	VISION SERVICE PLAN - AT	10/20/2026	Regular	0.00	115.46	4540
515	WA CARES FUND - LTC	10/20/2026	Regular	0.00	2,014.26	4541
526	WA State Treasurer Dept of Retirement System	10/20/2026	Regular	0.00	124,224.49	4542
525	WASHINGTON PER SYSTEM EMP	10/20/2026	Regular	0.00	10,882.15	4543
980	WASHINGTON STATE TREASURER	10/20/2026	Regular	0.00	7,662.50	4544
557	AT&T MOBILITY	10/23/2026	Regular	0.00	19,615.17	4545
836	CARDINAL HEALTH 112 LLC	10/23/2026	Regular	0.00	943.37	4546
3120	CENTRAL WELDING SUPPLY	10/23/2026	Regular	0.00	270.83	4547
1239	CENTURYLINK	10/23/2026	Regular	0.00	149.83	4548
3005	CINTAS CORP	10/23/2026	Regular	4.54	241.28	4549
3005	CINTAS CORP	10/23/2026	Regular	4.46	236.91	4550
2478	COMCAST	10/23/2026	Regular	0.00	5,143.12	4551
3125	HARBOR AUDIOLOGY	10/23/2026	Regular	0.00	95.00	4552
VEN00055	Juana Elena Najar Perez	10/23/2026	Regular	0.00	5,588.77	4553
583	LADDERMEN LLC	10/23/2026	Regular	0.00	15,148.00	4554
212	LAWSON PRODUCTS	10/23/2026	Regular	0.00	310.31	4555
528	LIFE ASSIST INC	10/23/2026	Regular	0.00	4,821.67	4556
46	NATIONAL HOSE TESTING SPECIALTIES	10/23/2026	Regular	0.00	16,787.50	4557
19	PENINSULA LIGHT CO - ELECTRIC	10/23/2026	Regular	0.00	4,572.55	4558
1087	PUGET SOUND ENERGY	10/23/2026	Regular	0.00	432.38	4559

Check Report

Date Range: 10/10/2026 - 10/23/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
80	SPRAGUE PEST SOLUTIONS	10/23/2026	Regular	0.00	113.51	4560
VEN00173	Summit Law Group, PLLC	10/23/2026	Regular	0.00	5,246.50	4561
137	SUNBELT RENTALS INC	10/23/2026	Regular	0.00	842.49	4562
1945	UNIFIED OFFICE SERVICES	10/23/2026	Regular	0.00	156.86	4563
203	US BANK	10/23/2026	Regular	0.00	38,812.89	4564
532	US BANK - INSTANT CARD	10/23/2026	Regular	0.00	1,324.87	4565
2973	VERIZON WIRELESS - DALLAS	10/23/2026	Regular	0.00	2,748.11	4566
1474	WASHINGTON WATER SERVICE - 1	10/23/2026	Regular	0.00	231.06	4567
3213	ZOLL MEDICAL CORPORATION	10/23/2026	Regular	0.00	3,478.90	4568
602	MATERIALS TESTING & CONSULTING INC	10/23/2026	Regular	0.00	1,472.00	4569
506	MSTEFANOVIC CONSULTING LLC	10/23/2026	Regular	0.00	5,896.00	4570
1624	RICE FERGUS MILLER	10/23/2026	Regular	0.00	68,634.22	4571

Bank Code Pooled Cash Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	221	72	33.87	2,923,907.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	221	72	33.87	2,923,907.00

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	221	72	33.87	2,923,907.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	11	11	0.00	295,960.75
EFT's	6	5	0.00	3,907.34
	238	88	33.87	3,223,775.09

Fund Summary

Fund	Name	Period	Amount
999	Pooled Cash	10/2026	3,223,775.09
			3,223,775.09

Authorization Signatures

Pierce County Fire District 5

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the district, and that I am authorized to authenticate and certify to said claim.

Chair

Commissioner

Commissioner

Commissioner

Commissioner

District Secretary



Pierce County Fire Protection District No.5
Monthly Financial Dashboard Report
Sept-2026 September 30, 2026 Unaudited

OPERATING REVENUES	Budget	September	YTD	% of Budget	Highlights:
Taxes	42,072,359	615,280	24,212,553	58%	
Intergovernmental	1,510,941	143,179	1,936,251	128%	
Charges for Service	2,760,000	439,472	2,341,285	85%	
Other/Non-Revenue	346,700	90,422	456,632	132%	
Total Revenues:	46,690,000	1,288,353	28,946,721	62%	

OPERATING EXPENSES:	Budget	September	YTD	% of Budget	Highlights:
Salaries	26,494,588	2,170,541	18,597,616	70%	
Benefits	7,551,823	601,724	5,528,531	73%	
Supplies	2,183,533	93,521	1,098,632	50%	
Services	4,940,247	130,422	2,160,593	44%	
Transfers/Other Decreases	5,519,809	-	2,099,999	38%	Planned Capital & Debt Payments
Total Expenses:	46,690,000	2,996,208	29,485,371	63%	

EXPENSES BY DIVISION:	Budget	September	YTD	% of Budget	Highlights:
Legislative	361,722	21,457	191,694	53%	
Finance & Admin	4,918,829	256,124	2,997,460	61%	
Operations	28,703,960	2,306,366	19,978,744	70%	
Logistics	5,223,417	243,844	2,903,135	56%	
Health & Safety	1,922,282	121,304	1,229,158	64%	
Capital/Bond	39,981	47,113	85,182	213%	Planned Reimbursement to Capital Fund
Transfers	5,519,809	-	2,099,999	38%	Planned Transfers to other Funds
Total Expenses:	46,690,000	2,996,208	29,485,371	63%	

CAPITAL FUND (BOND):	Budget	September	YTD	% of Budget	Highlights:
Project Management	514,231	-	202,384	39%	
Training Campus	4,572,180	112,762	4,520,753	99%	Nearing completion Q3
Station 51	-	686,143	5,172,343	0%	
Station 53	-	-	3,400	0%	
Station 57	10,508,426	-	2,973	0%	
Station 59	950,000	-	18,501	2%	
Station 58	950,000	-	36,277	4%	
Total Bond Projects:	17,494,837	798,905	9,956,630	57%	

CAPITAL FUND (NON-BOND)	Budget	September	YTD	% of Budget	Highlights:
Capital (Multi-location)	340,000	-	750	0%	
Station 50	100,000	-	20,315	20%	
Station 56	150,000	-	-	0%	
Station 52	150,000	-	-	0%	
Station 55	1,685,000	2,016	125,122	7%	Project Construction starting in Q4.
Fleet Replacement	2,714,497	21,756	1,270,864	47%	Asset arrival expected in Q4.
Equipment Replacement	910,000	-	44,044	5%	
Total Capital Projects:	6,049,497	23,772	1,461,094	8%	

ENDING CASH:	12/31/2024	12/31/2025	9/30/2026	Highlights:
General Expense	19,280,485	16,399,992	12,014,861	
Reserve Fund	9,052,001	8,414,911	8,467,986	Reserve Policy & Commitments
Capital Fund	41,823,903	38,122,242	36,099,245	*Restricted use for eligible projects
Debt Fund (GO BOND)	77,763	1,570,803	1,663,144	*Restricted for debt service payments
Total:	70,234,151	64,507,948	58,245,235	

GIG HARBOR FIRE & MEDIC ONE

2027 Revenue Hearing

Revenue sources for the Fiscal Year 2027 budget

Public hearing per RCW 84.55.120

Krystal Hackmeister, Finance Director

Board of Fire Commissioners · October 27, 2026



Why we're here tonight



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

RCW 84.55.120 — the hearing must occur before the levy is adopted or requested.

1

Revenue hearing

Tonight

Review 2027 revenue sources and take public testimony



2

Levy resolutions

First read Nov 10, 2026

Fire and EMS levy resolutions presented for first reading



3

Adopt budget

Nov 24, 2026

Final 2027 budget adoption



4

File with County

By Nov 30, 2026

Resolutions + Levy Certification to Pierce County Council

2027 at a glance



\$54.3M

Total revenue, all funds

Excluding transfers between funds



\$47.4M

Total property tax levy

+1.5% vs 2026 (Fire, EMS, Capital)



\$2.21

Combined levy rate

Per \$1,000 AV (2026: \$2.21)



+1.33%

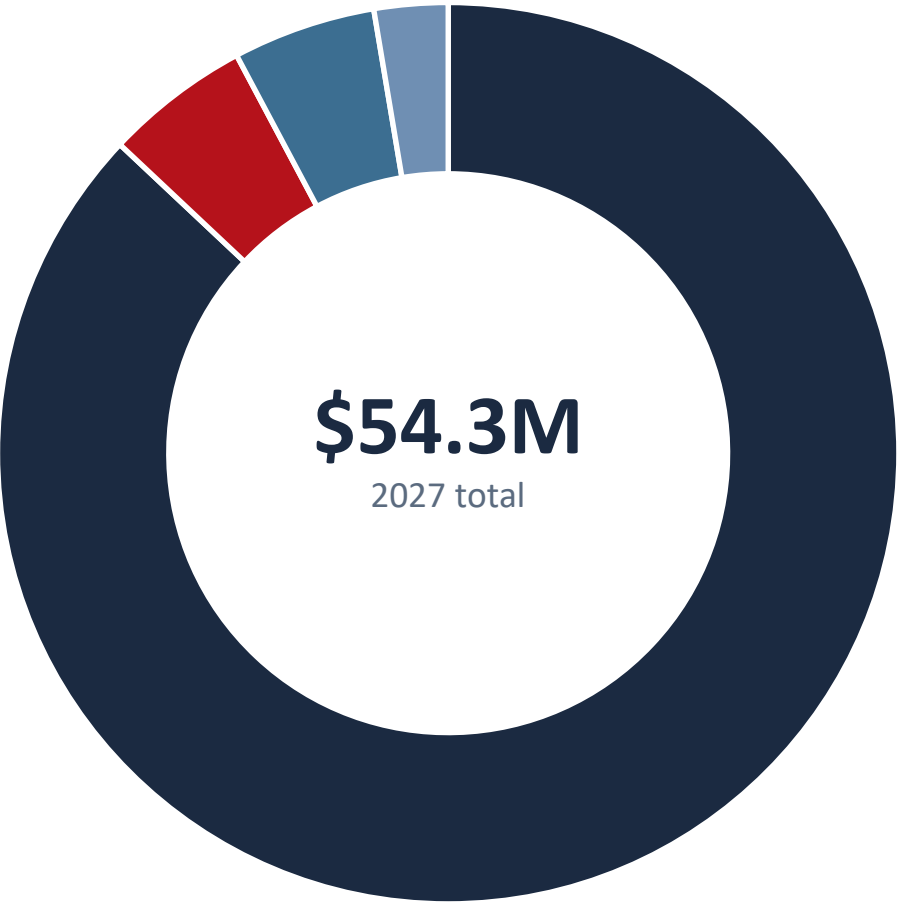
Assessed value growth

\$21.49B regular taxable AV



Key message: Fire and EMS levies are at their statutory rate limits (\$1.50 and \$0.50 per \$1,000). The voter-approved lid lifts authorize up to 6%, but the rate caps hold 2027 growth to +1.33% — essentially the growth in assessed value.

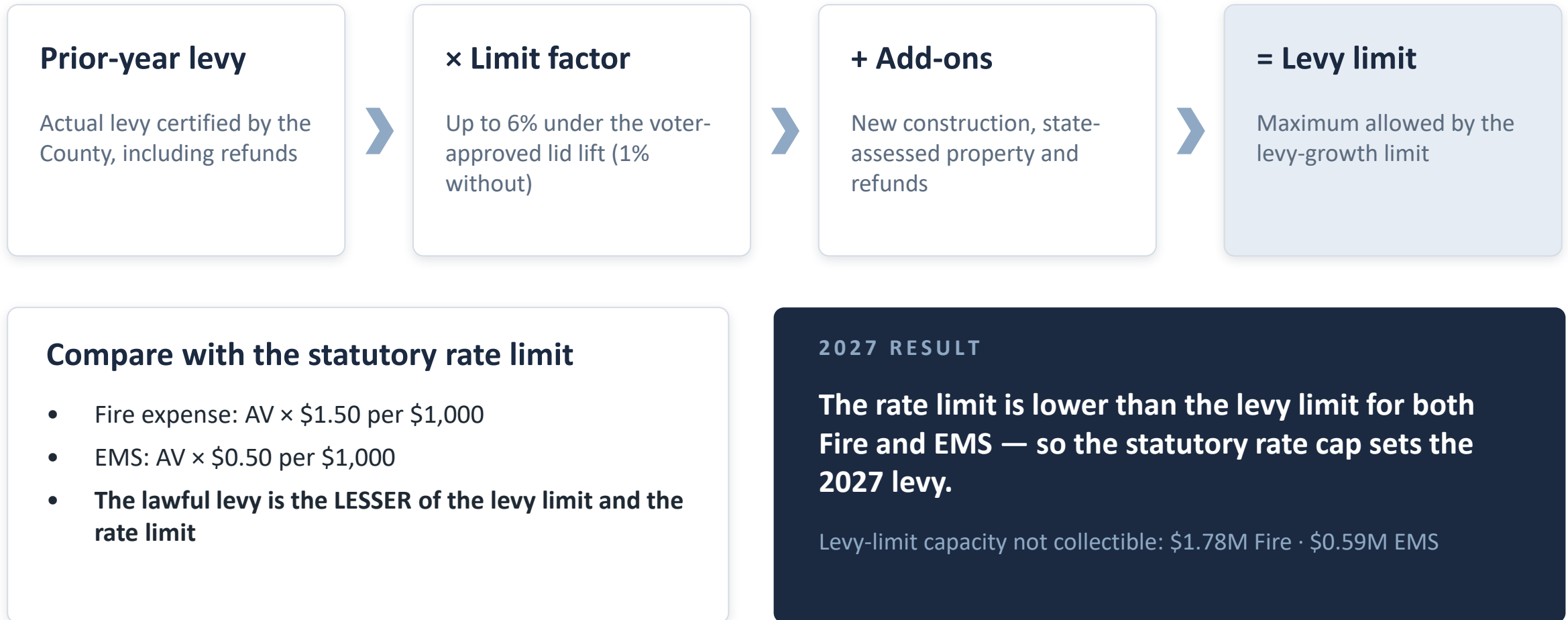
Where 2027 revenue comes from



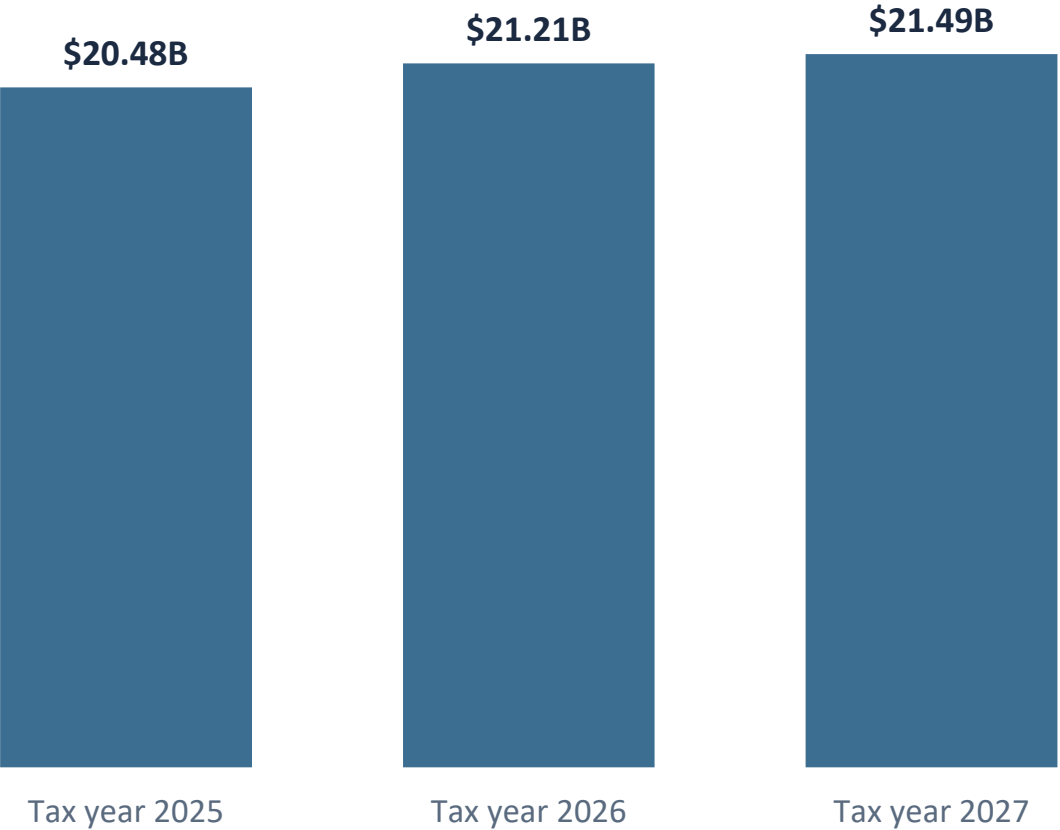
Taxes	\$47.23M
Fire & EMS regular levies and capital bond levy, net of uncollectible allowance	87.0% of total
Charges for Service	\$2.83M
Ambulance transport and fire protection service contracts	5.2% of total
Miscellaneous	\$2.79M
Investment interest, fees & tuition, donations, sale of surplus/assets	5.1% of total
Intergovernmental	\$1.44M
GEMT reimbursement, state grants, leasehold & timber excise taxes	2.6% of total

All funds, 2027 preliminary budget, excluding transfers between funds.

How a regular levy is set each year



Assessed value grew 1.33% for 2027



+\$282.3M

Increase in regular taxable AV (+1.33%)

\$168.6M

New construction — 0.79 pts of the growth; existing values up ~0.5%

\$21.31B

Excess-levy AV (regular taxable + timber) — the base for the capital bond levy

2027: Pierce County preliminary certification, Sept. 16, 2026 (subject to change). 2025 and 2026: County certified values.

SECTION 2

Property tax levies

Fire expense · EMS · Capital bond levy



Fire expense levy grows 1.33% in 2027

2026 levy

\$31.81M

2027 levy

\$32.24M

Increase: **+\$423,455 (+1.33%)**

Levy rate vs. state maximum

\$1.50 per \$1,000 of assessed value

100% of max

The District already levies the highest rate state law allows.



Why only 1.33%?

With the rate at the \$1.50 cap, the levy can only grow as total property value grows.



Voter-approved lid lift

Allows up to 6% growth a year (year 4 of 6), but the state rate cap applies first.



On a \$750K home

Fire expense levy is about \$1,125 a year, the same rate as 2026.



EMS levy grows 1.33% in 2027

2026 levy

\$10.60M

2027 levy

\$10.75M

Increase: **+\$141,152 (+1.33%)**

Levy rate vs. state maximum

\$0.50 per \$1,000 of assessed value

100% of max

The District already levies the highest rate state law allows.



Why only 1.33%?

With the rate at the \$0.50 cap, the levy can only grow as total property value grows.



Voter-approved lid lift

Allows up to 6% growth a year (year 5 of 6), but the state rate cap applies first.



On a \$750K home

EMS levy is about \$375 a year, the same rate as 2026.



Capital levy repays voter-approved bonds

Bond program timeline



\$4,456,150

2027 debt-service levy (+2.7% vs 2026)

\$0.2091

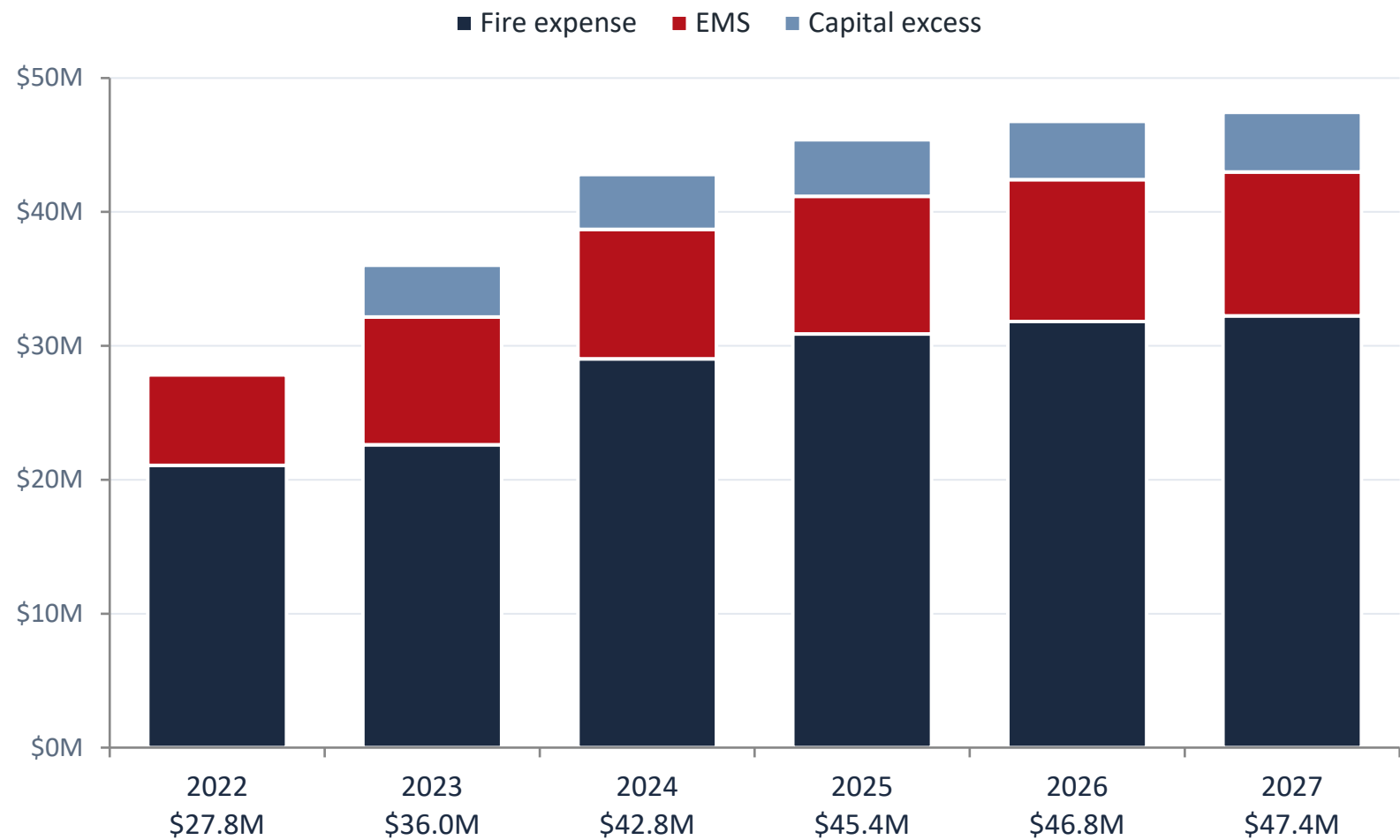
Projected rate per \$1,000 excess-levy AV (2026: \$0.2065)

\$21.31B

Excess-levy AV: regular taxable value + timber



District levies by collection year



\$47.4M

2027 total District levy

+\$680,757

Change from 2026 (+1.5%)



What the 2027 levies mean for a homeowner

District levy rates

Levy (per \$1,000 AV)	2026	2027	Max
Fire expense	\$1.5000	\$1.5000	\$1.50
EMS	\$0.5000	\$0.5000	\$0.50
Capital (bonds)	\$0.2065	\$0.2091	n/a
Total District rate	\$2.2065	\$2.2091	

Fire and EMS rates are projected at the statutory maximum; capital rate uses excess-levy AV.

Annual District tax by home value



\$500K home

2026: \$1,103

\$1,105

+\$2 per year



\$750K home

2026: \$1,655

\$1,657

+\$2 per year



\$1M home

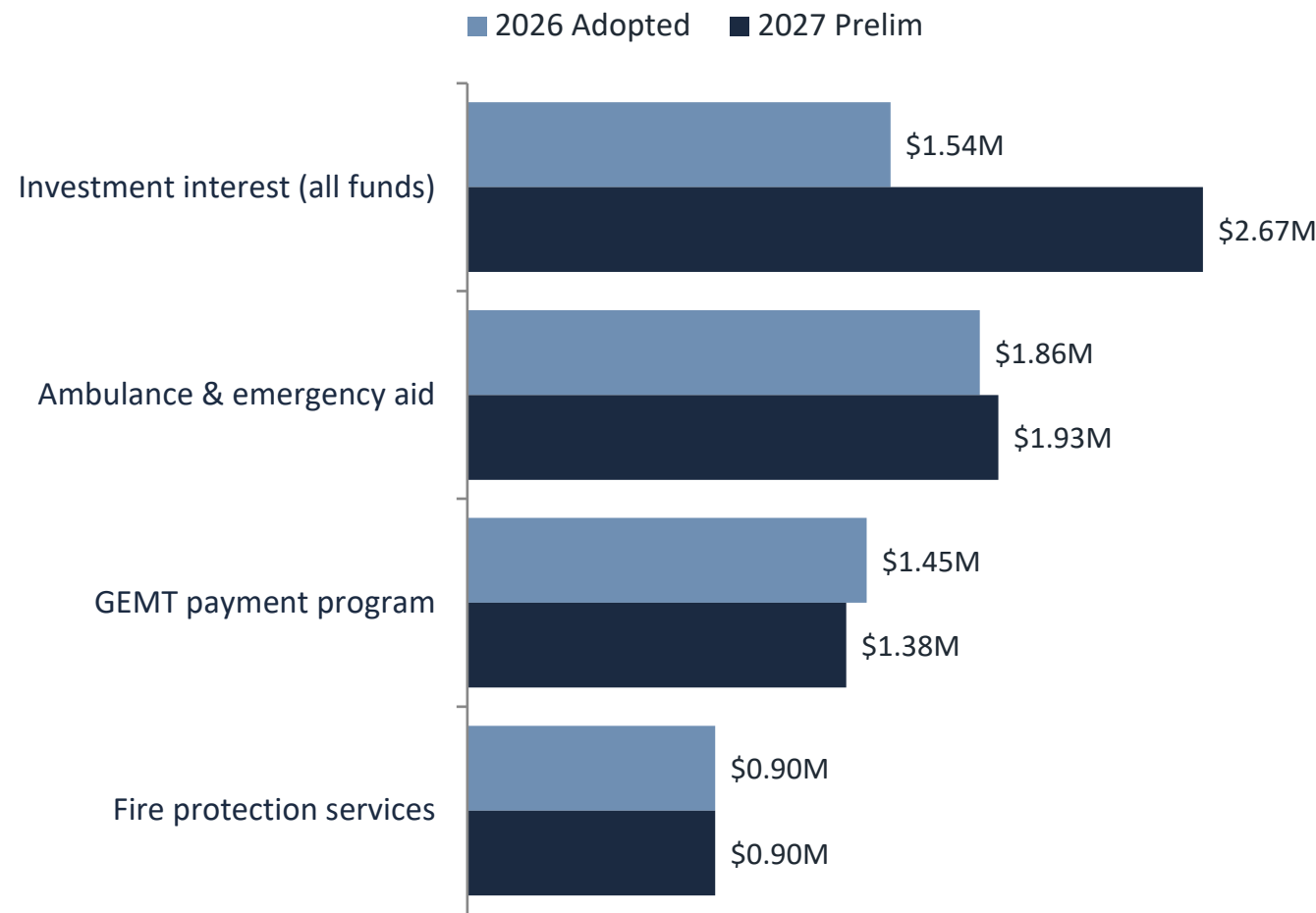
2026: \$2,206

\$2,209

+\$3 per year

Illustrative only — District levies, assuming home value unchanged; excludes State, County, school, city and other taxing districts.

Other revenue sources: 2027 vs 2026



Investment interest +\$1,134,057
Mostly Capital Fund interest (+\$1,065,160)



Ambulance +\$67,900
Includes ~\$50,000 from the proposed BLS rate change (next slide)



GEMT -\$75,000
Federal reimbursement for eligible Medicaid transports



Fire protection services flat
Contracts for service held at \$900,000



Proposed 2027 ambulance transport fees

Service	2026 rate	Proposed 2027	Change
BLS (basic)	\$750	\$1,000	+\$250 (33.3%)
ALS1 (advanced)	\$1,389	\$1,389	No change
ALS2	\$1,522	\$1,522	No change
Mileage	\$21 / mile	\$25 / mile	+\$4 (19.0%)

Highlighted rows are the proposed changes. Last fee increase: 2021.



+\$50,000

Estimated additional annual collections from the BLS change — included in the 2027 ambulance budget



81.4%

of 2025 transports were Medicare/Medicaid, which pay by their own fee schedules — not the District's rate



Patients protected

Resident copays waived after insurance; WA balance-billing protections apply to most commercial plans



How Gig Harbor compares (13 county agencies)

BLS moves from the lowest rate (13th) to 7th; 2027 county average is \$1,065. Mileage rises to \$25, tied with four agencies (average \$26).



2027 revenue by fund

Fund	2027 Prelim	2026 Adopted	\$ Change	% Change
General Operating Fund	47,429,184	46,690,000	739,184	+1.6%
Reserve Fund	572,401	541,011	31,390	+5.8%
GO Bond Fund	4,935,554	34,818,124	(29,882,570)	−85.8%
Capital Fund (all sub-funds)	2,090,183	39,433,455	(37,343,272)	−94.7%
Total all funds	55,027,322	121,482,590	(66,455,268)	−54.7%
Less: transfers between funds	(751,805)	(39,147,306)	38,395,501	
Total excluding transfers	54,275,517	82,335,284	(28,059,767)	−34.1%

WHY THE DECREASE?

2026 included a one-time \$30M bond issuance.

Excluding transfers and bond proceeds:

+\$1,940,233

+3.7% recurring revenue growth

\$52.34M → \$54.28M

2027 Preliminary Budget vs. 2026 Adopted Budget. Transfers between funds are removed to avoid double counting.



Key assumptions and risks for 2027



Preliminary values

County final AV arrives later this year; levies adjust to final values.



Statutory rate caps

Fire (\$1.50) and EMS (\$0.50) are at their maximums — levy growth tracks AV growth.



Ambulance revenue

Payer mix, insurance/Medicare allowables and WA balance-billing rules (SB 5986).



Reimbursements

GEMT and wildland reimbursements depend on eligible activity and actual costs.



Investment income

Sensitive to cash balances (incl. bond proceeds) and interest rates.



Lid-lift horizon

EMS lid lift is in year 5 of 6 and Fire in year 4 of 6 — renewal planning ahead.

2027 levy changes: what will actually be collected



Fire expense levy

2026 actual	\$31,814,813
2027 projected	\$32,238,268
Increase	+\$423,455
Change	+1.33%



EMS levy

2026 actual	\$10,604,938
2027 projected	\$10,746,089
Increase	+\$141,152
Change	+1.33%



Capital (bond) levy

2026 actual	\$4,340,000
2027 projected	\$4,456,150
Increase	+\$116,150
Change	+2.68%



Next steps

Nov 10: first read of levy resolutions · Nov 24: 2027 budget adoption · Nov 30: file with Pierce County

PUBLIC HEARING

Revenue sources for Fiscal Year 2027



STEP 1

Open the hearing



STEP 2

Public testimony



STEP 3

**Board questions &
discussion**



STEP 4

Close the hearing

First read of the Fire and EMS levy resolutions: November 10, 2026 Board meeting.



General Operating Fund revenue detail

Category	BARS	Revenue source	2027 Prelim	2026 Adopted	\$ Change
Taxes	311	Property Taxes – Fire Expense	32,238,268	31,554,396	683,872
Taxes	311	Property Taxes – EMS	10,746,089	10,517,963	228,126
Taxes	311	Property Taxes – Uncollectible	(214,922)	–	(214,922)
Intergovernmental	332	GEMT Payment Program	1,375,000	1,450,000	(75,000)
Intergovernmental	334	State Grants	778	778	0
Intergovernmental	337	Leasehold Excise Taxes	44,509	44,509	0
Intergovernmental	337	Timber Excise Taxes	15,654	15,654	0
Charges for Service	342	Ambulance & Emergency Aid	1,927,900	1,860,000	67,900
Charges for Service	342	Fire Protection Services	900,000	900,000	0
Miscellaneous	361	Investment Interest	279,908	230,000	49,908
Miscellaneous	367	Contributions & Donations	15,000	15,000	0
Miscellaneous	369	Other Fees / Tuition Charges	25,000	20,000	5,000
Miscellaneous	369	Other Misc Revenue	25,000	30,700	(5,700)
Miscellaneous	369	Sale of Surplus	1,000	1,000	0
Miscellaneous	395	Sale of Assets	50,000	50,000	0
		General Operating Fund total	47,429,184	46,690,000	739,184



GIG HARBOR FIRE & MEDIC ONE

10222 Bujacich Road NW | Gig Harbor, WA 98332
(253) 851-3111 | www.gigharborfire.org

RESOLUTION 2026-04

October 27, 2026

A RESOLUTION TO AMEND RESOLUTIONS NO. 2021-12 REVISING EMERGENCY MEDICAL FEES.

WHEREAS: RCW 52.12.131 authorizes any fire protection district which provides emergency medical services to, by resolution, establish and collect reasonable charges for these services in order to reimburse the district for its cost of providing emergency medical services; and,

WHEREAS: The cost of providing these services has increased.

BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS FOR PIERCE COUNTY FIRE PROTECTION DISTRICT NO. 5 THAT:

THE FOLLOWING FEES WILL BECOME EFFECTIVE 1/1/2027:

BLS	\$	1,000.00
ALS 1	\$	1,389.00
ALS 2	\$	1,522.00
Mileage	\$	25.00 per mile

APPROVED THIS 27th DAY OF OCTOBER 2026 BY THE BOARD OF FIRE COMMISSIONERS FOR PIERCE COUNTY FIRE PROTECTION DISTRICT NO. 5.

Chairman

Commissioner

Commissioner

Commissioner

Commissioner

ATTEST: _____
District Secretary

Fees for Service

3.0 Fees for Service

The District charges an “all inclusive” rate for patients treated **and** transported. Resident fees are reduced in consideration of support provided through tax dollars and waivers provided for in this policy and resolutions of the Board of Fire Commissioners. Regardless of any waiver that residents are eligible to receive, the district must still establish a fee for the provision of services to ensure accuracy when billing applicable insurance providers. Non-residents are assessed fees comparable to similar services provided throughout the region.

Mileage fees are charged in addition to the “all inclusive” rate and are accounted for beginning at the scene of the emergency and ending at the admitting facility.

<u>Service</u>	<u>Resident Rate</u>	<u>Non-Resident Rate</u>
BLS Emergency*	\$1,000	\$1,000
ALS 1 Emergency	\$1,389	\$1,389
ALS 2 Emergency	\$1,522	\$1,522
Mileage	\$25.00/per mile	\$25.00/per mile

*Amended Rates Effective 1/1/2027

Adopted: 27th day of February, 2024 by Fire Commissioners

Amended: _____ Amendment Document: _____

Amended: _____ Amendment Document: _____



GIG HARBOR FIRE & MEDIC ONE

10222 Bujacich Road NW | Gig Harbor, WA 98332
(253) 851-3111 | www.gigharborfire.org

RESOLUTION 2026-05

October 27, 2026

A RESOLUTION TO AMEND RESOLUTION NO. 2024-04 REVISING MEDICAL BILLING POLICY FEE SCHEDULE.

BE IT RESOLVED that the Board of Fire Commissioners of Pierce County Fire Protection District No. 5 hereby amends the fee schedule included in the Medical Billing Policy which is attached hereto and incorporated herein by this reference and shall supersede and replace all prior editions of the policy: **Medical Billing Policy No. 6000.3.**

Approved at a regular meeting of the Board of Fire Commissioners, Pierce County Fire Protection District No. 5, this 27th day of October 2026.

PIERCE COUNTY FIRE PROTECTION
DISTRICT NO. 5

Chairman

Commissioner

Commissioner

Commissioner

Commissioner

Attest:

District Secretary

GIG HARBOR FIRE & MEDIC ONE

2027 Preliminary Budget

Operating, Capital and Debt Service Funds

Preliminary budget for Board review and discussion

Krystal Hackmeister, Finance Director
Board of Fire Commissioners · October 27, 2026



Where we are in the 2027 budget process



Tonight's agenda

Budget priorities & assumptions › Operating Fund › Capital & debt funds › All-funds summary › Considerations & next steps

1

Prelim budget

Tonight · Oct 27

Present the 2027 preliminary budget and take Board direction



2

First reading

Nov 10, 2026

Budget and Fire, EMS and bond levy resolutions



3

Adopt budget

Nov 24, 2026

Adopt Operating, Capital and Debt Service fund budgets



4

File with County

By Nov 30, 2026

Resolutions + levy certification to Pierce County Council

2027 at a glance



\$47.57M

Operating Fund budget

+1.9% vs 2026 Adopted (\$46.69M)



\$71.1M

Total, all funds

2026 Adopted: \$75.1M



74%

Personnel share

of total budget · 83% excluding transfers



-\$139K

Operating gap to close

Expenditures \$47.57M vs revenue \$47.43M



Key message: Revenue is more than \$1.3M below early forecasts — property tax growth of 1.33% vs. 3%+ forecast and a one-time \$625K GEMT payment delay — prompting a line-by-line review of every budget. The Operating Fund grows +1.9% (wages at CPI) and is \$139K from balance, to be closed before November 24 adoption.

2027 budget priorities



Balanced budget

Recurring revenues cover recurring expenditures (GFOA best practice).

In progress — \$139K gap to close



New FTEs

Incorporates the new positions approved to proceed mid-year in 2026.

Full-year cost in 2027



Fleet & facilities

Reductions from stabilizing costs as new apparatus arrives and facility improvements are completed.

Vehicles –\$219K vs 2026



Capital funding

Prioritize stable, predictable replacement funding for the Capital Asset Plan.

\$4.422M Capital Fund transfers in

How the preliminary budget was built



Personnel

Current staffing incl. 2026 mid-year FTEs. LEOFF, PERS and PFMLA rates will be included in the next draft.



Labor agreement

Wages budgeted at CPI until the labor contract is complete (expected in 2027).



Benefits

Medical rates still TBD — will be updated in the next draft.



Revenue

Fire (\$1.50) and EMS (\$0.50) levies at statutory maximum on preliminary AV (Sept 16, 2026).



One-time items removed

2026 one-time items removed; M&O held near flat at \$7.05M (–1.0%).



Transfers

Capital Fund \$4.422M, LOCAL debt \$479K and Reserve Fund \$272K.

SECTION 1

Operating Fund

General Expense Fund · day-to-day operations



Revenue came in \$1.3M+ below early forecasts



REVENUE FACTOR 1

Property tax growth lower than forecast

3%+ → 1.33%

Fire & EMS levy growth: early forecast vs actual

- Levies at statutory rate caps — growth tracks AV
- About \$708K less per year than a 3% forecast
- Lid lifts allow up to 6%; the rate cap applies first



REVENUE FACTOR 2

One-time delay in GEMT collections

-\$625K

2027 GEMT reduction vs. actuals

- WA is changing the GEMT reimbursement frequency
- Delays payments into a later period — a one-time impact
- GEMT budgeted at \$1.375M for 2027



WHAT IT PROMPTED

A full line-by-line review of every department budget, with proposed reductions.

-\$70K

M&O vs 2026

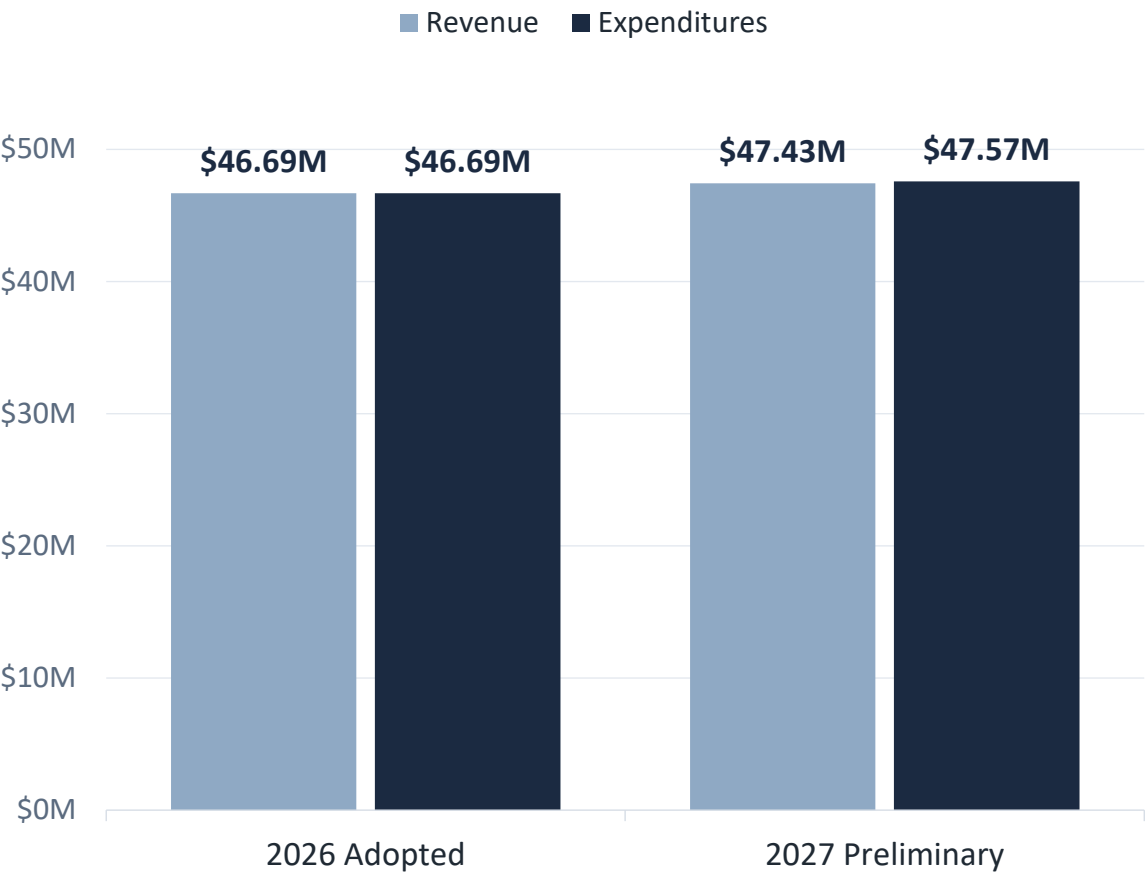
-\$219K

Vehicles vs 2026

-\$346K

Transfers vs 2026

Closing a \$139K gap before adoption



2027 PRELIMINARY

-\$139,202

Expenditures exceed revenue by 0.3% · 2026 was balanced

Options to balance by Nov 24



Line-item M&O review

Defer or reduce discretionary spending

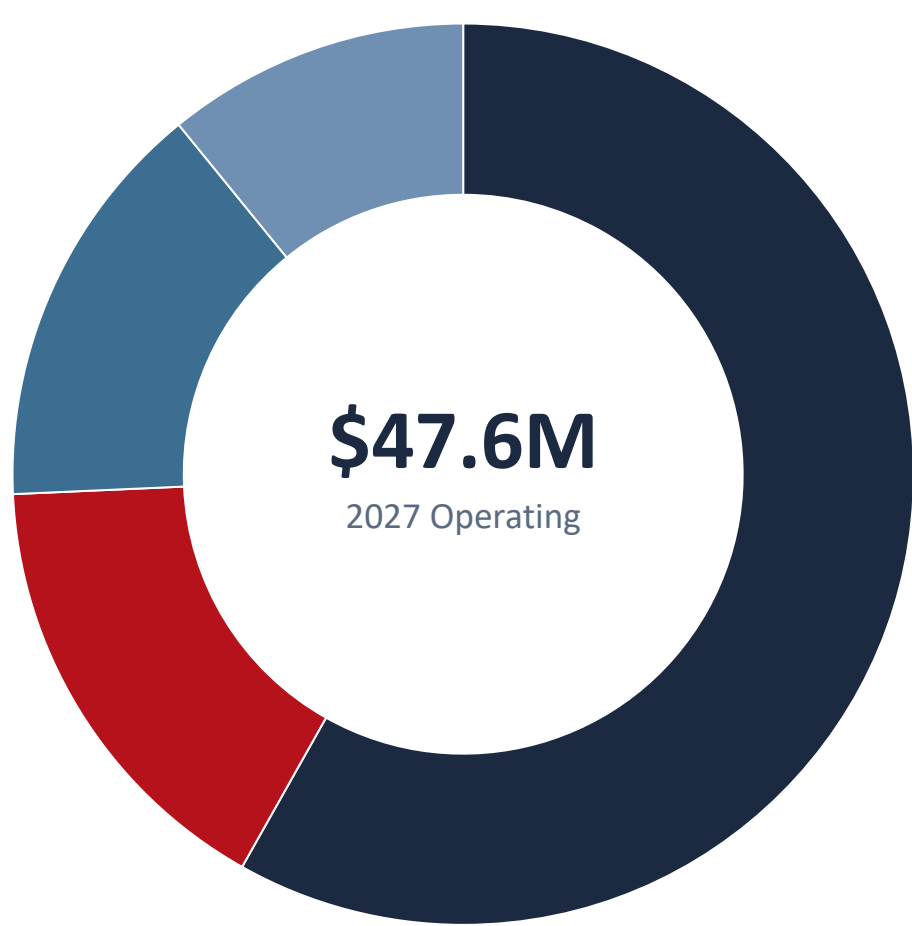


Adjust transfers

Timing of reserve and capital transfers

Revenue: General Operating Fund per the 2027 Revenue Hearing. Expenditures: 2027 preliminary Operating Fund, including \$4.422M of transfers to the Capital Fund.

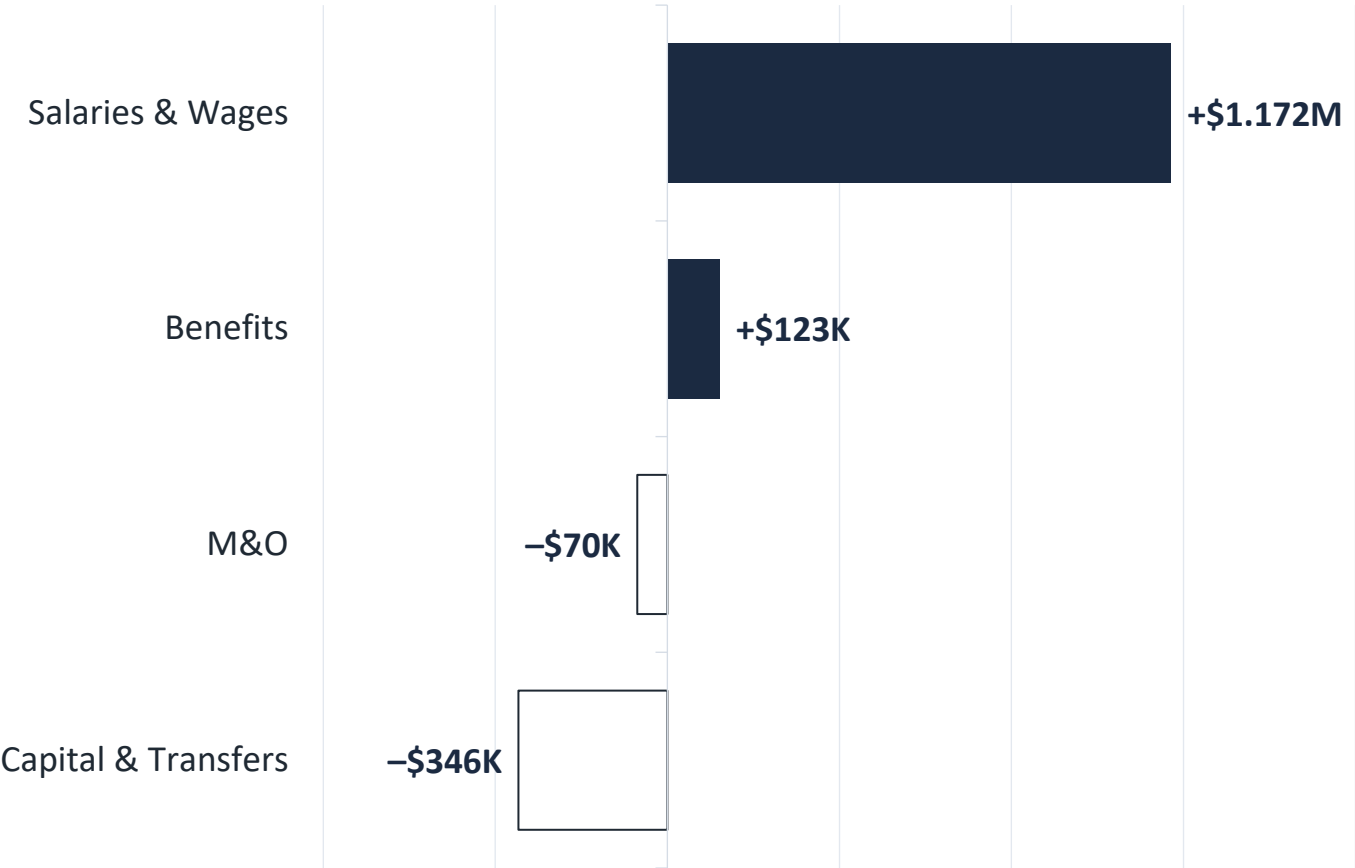
Where the Operating Fund goes



	Salaries & Wages Career firefighter/paramedics, prevention, admin and support staff	\$27.67M 58.2% · +\$1.172M vs 2026
	Benefits Medical, pension, L&I and other employer-paid benefits	\$7.67M 16.1% · +\$123K vs 2026
	Maintenance & Operations Fuel, repairs, supplies, utilities, IT, radio subscriber fees and contracts	\$7.05M 14.8% · -\$70K vs 2026
	Capital & Transfers Capital Fund \$4.422M, GO Bond (LOCAL) \$0.48M, Reserve \$0.27M	\$5.17M 10.9% · -\$346K vs 2026

2027 Preliminary Operating Fund; change vs 2026 Adopted Budget.

What drives the +\$878K increase



2026 ADOPTED

\$46,690,000

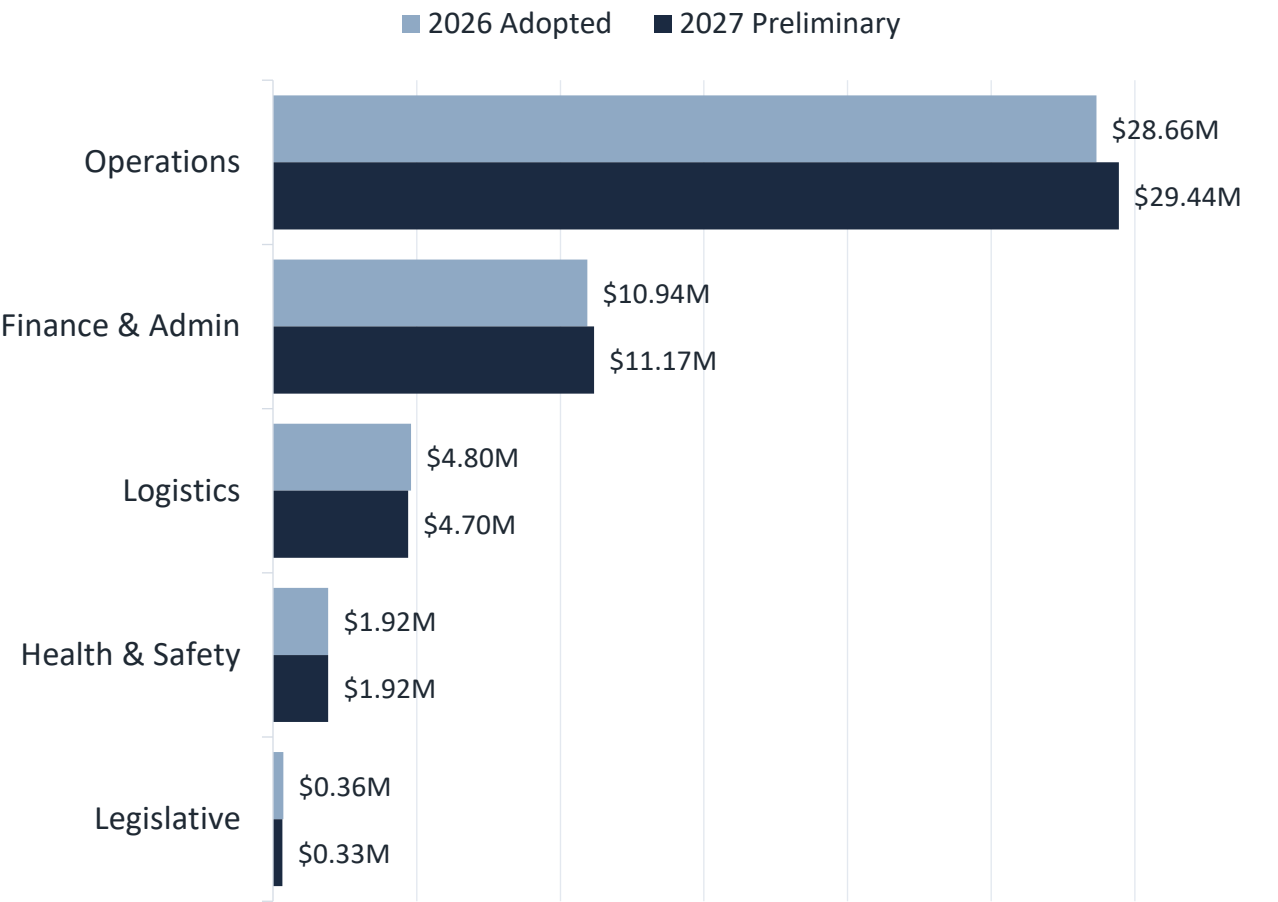
2027 PRELIMINARY

\$47,568,386

+\$878K (+1.88%)

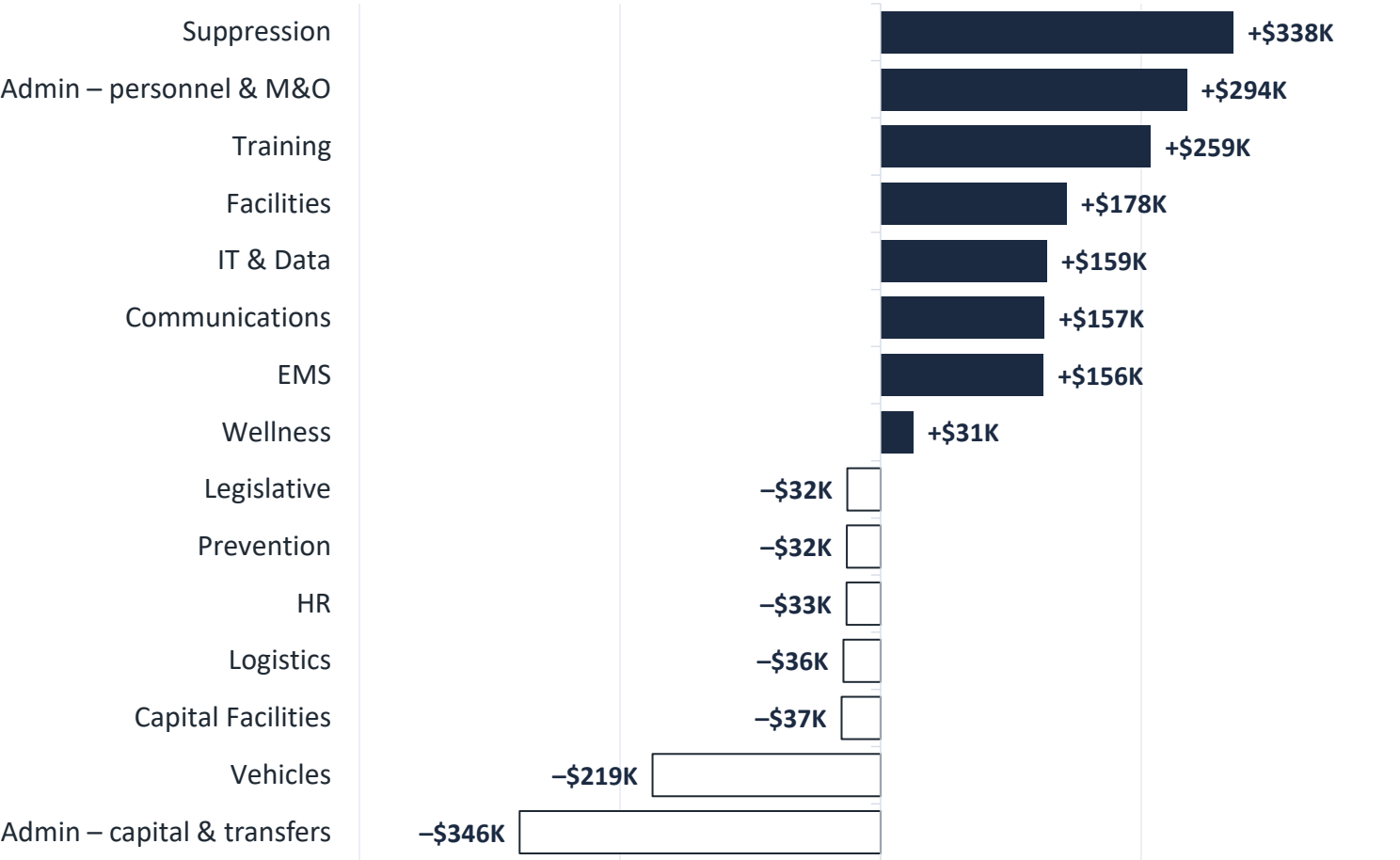
Personnel accounts for +\$1.295M of the increase; M&O and transfers are lower than 2026.

Budget by division: 2027 vs 2026



	Operations Wages in Suppression, EMS and Training	+\$782K +2.7%
	Finance & Admin Admin wages, IT staffing, County radio fees; lower transfers	+\$231K +2.1%
	Logistics Lower vehicle maintenance; higher facilities staffing	−\$101K −2.1%
	Health & Safety Prevention benefits down, wellness up	−\$1K −0.1%
	Legislative Lower benefits and M&O	−\$32K −8.8%

Largest changes by department



Wages & staffing

Suppression, EMS, Training, Admin, IT and Facilities wages make up most increases.



Radio subscriber fees

County radio subscriber fees +\$125K; Training M&O +\$66K.



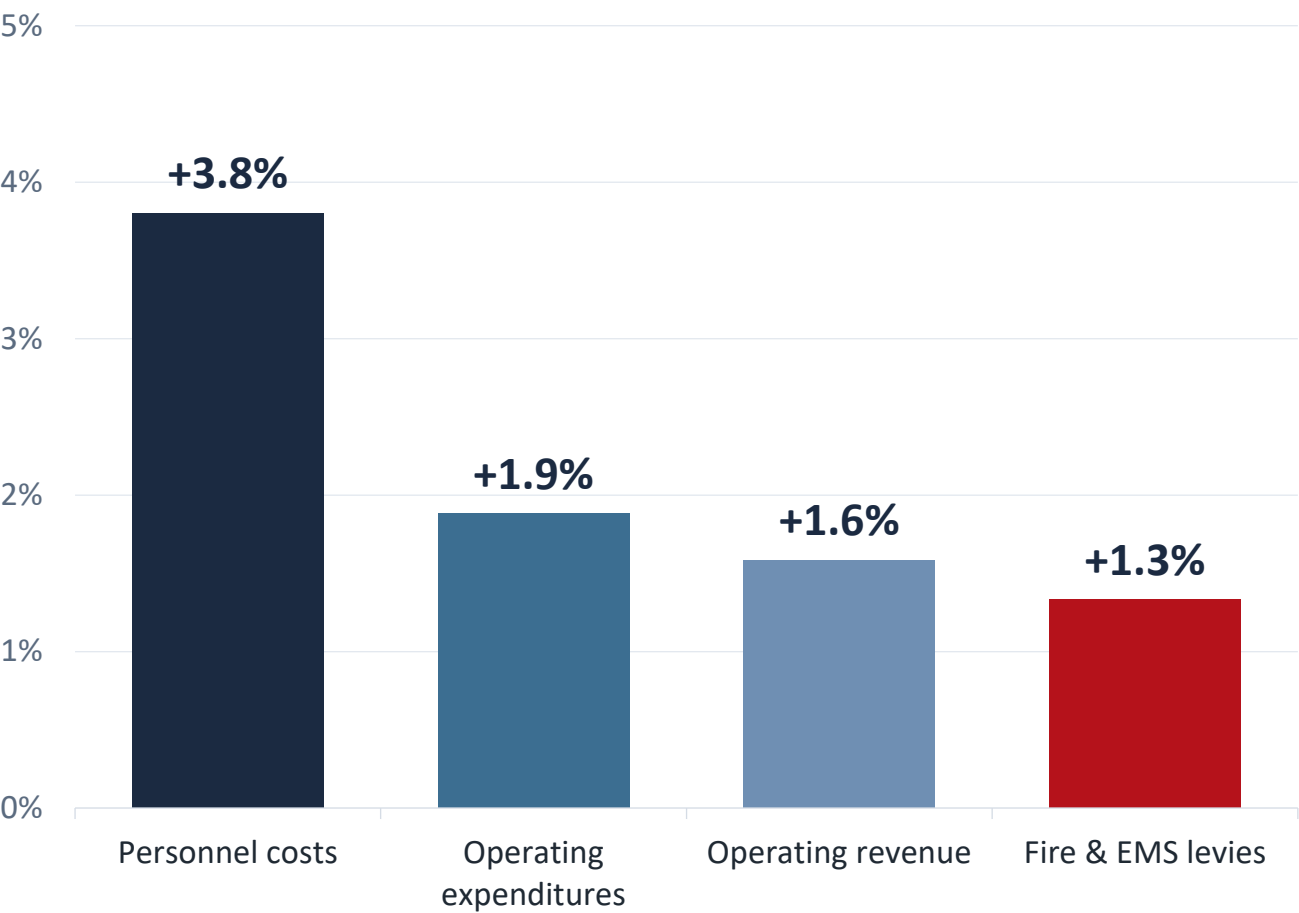
Offsets

Vehicles M&O -\$195K and lower Admin transfers -\$346K.

Departments with changes of \$30K or more vs 2026 Adopted. Full detail in the appendix.



Costs are growing faster than the levy



Levies at the rate cap

Fire \$1.50 and EMS \$0.50 per \$1,000 AV — levy growth tracks AV growth (+1.33%).



Personnel: 74% of budget

83% excluding transfers. Salaries & benefits up \$1.295M (+3.8%), wages at CPI.



Path forward

Review operations for efficiencies, renegotiate M&O contracts, and plan ahead for long-term capital.

Growth 2026 Adopted → 2027 Preliminary. Levies: 2026 actual → 2027 preliminary lawful levy (Revenue Hearing).



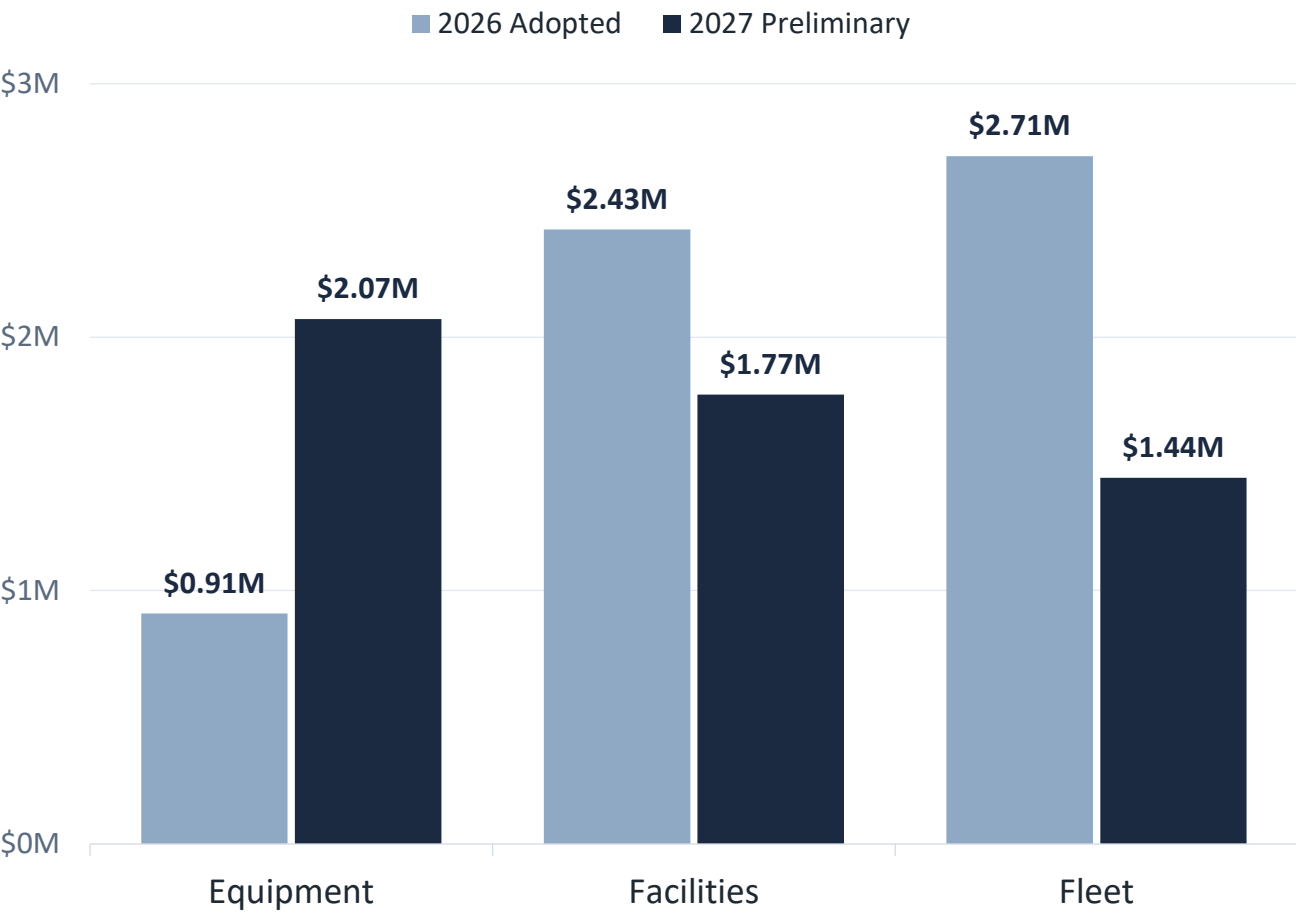
SECTION 2

Capital & debt service

Capital Asset Replacement Plan · Bond projects · GO Bond Fund



Capital replacement: equipment, facilities and fleet



2027 CAPITAL REPLACEMENT

\$5,288,938

2026 Adopted: \$6,049,497

- 

Equipment

\$2.07M

+\$1.161M vs 2026
- 

Facilities

\$1.77M

-\$652K vs 2026
- 

Fleet

\$1.44M

-\$1.27M vs 2026

Funded by \$4.422M of General Fund transfers plus Capital Fund resources. Project list on next slide.



Funded capital replacement projects: \$5.29M



Equipment

\$2.07M

CARRYOVER FROM 2026	\$250,000
Gym equipment – ST50	\$150,000
Vehicle post lifts	\$100,000
NEW & CONTINUING	\$1,821,417
Mobile radio replacement	\$745,184
Portable radios (partial replacement)	\$706,171
ZOLL ventilators	\$160,769
i-STAT analyzer	\$92,367
Getac rugged tablets (10)	\$72,110
Minitor backup alerting (6)	\$34,816
Order picker forklift – ST54	\$10,000

Carryover = 2026 projects carried into 2027. Added scope on carried projects and continuing work (e.g., network cabling) shown as new & continuing.



Facilities

\$1.77M

CARRYOVER FROM 2026	\$1,175,000
ST55 project	\$485,000
Facilities – baseline	\$160,000
ST52 roofing	\$150,000
ST56 roofing	\$150,000
Station modifications	\$100,000
ST50 office remodels	\$100,000
Project management consulting	\$30,000
NEW & CONTINUING	\$598,000
ST52 & ST56 roofing – cost increase	\$200,000
ST55 furniture & workstations	\$100,000
ST50 alarm panel replacement	\$65,000
Shop floor and pad concrete repair	\$80,000
Station network cabling	\$51,500
Badge readers	\$51,500
ST50 parking lot refinish	\$50,000



Fleet

\$1.44M

NEW & CONTINUING	\$1,444,521
LifeLine medic units (3)	\$1,250,883
Response vehicle replacements (2)	\$193,638

2027 PROJECT MIX

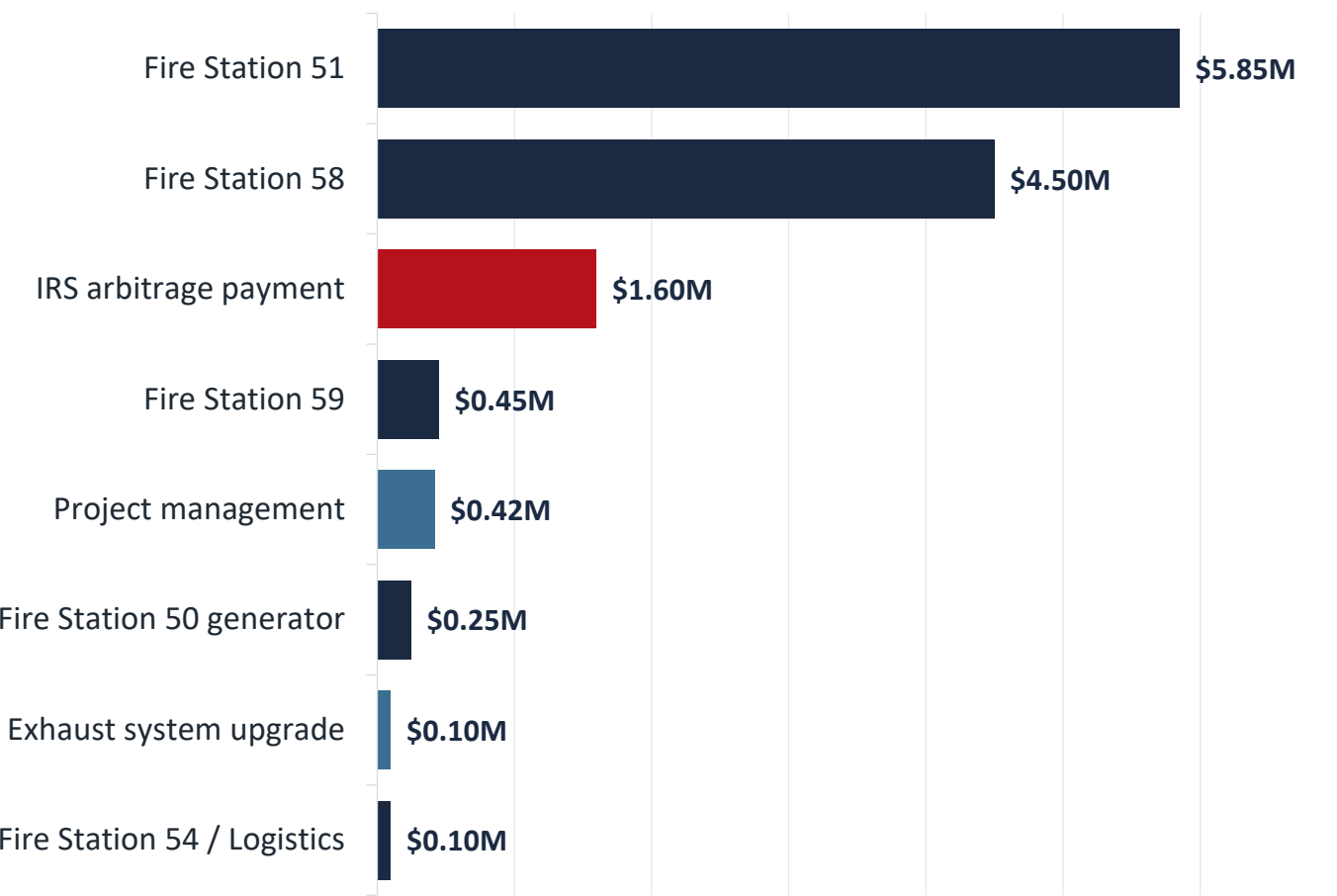
New & continuing	\$3.864M
Carryover from 2026	\$1.425M

GENERAL FUND TRANSFERS IN	\$4.422M
2027 projects	\$3.864M
Capital Replacement Reserve	\$0.558M

Carryover is funded from prior-year Capital Fund resources.



Bond projects: \$13.3M planned for 2027



Bond program timeline

- 2022**
Voters approve \$80M capital excess levy
- Dec 2022**
\$50M UTGO bonds issued
- Nov 3, 2026**
\$30M second bond sale
- 2027**
Stations 51 & 58 lead \$13.3M of project spending

2026 Adopted: **\$17,494,837**

Training Campus complete — no 2027 budget. Detail in Appendix C.



Debt service: meeting our commitments



\$4.936M

GO Bond Fund total
+2.4% vs 2026 (\$4.818M)



\$4.456M

UTGO bond debt service
\$1.265M principal · \$3.191M interest



\$0.479M

LOCAL program
\$0.435M principal · \$0.045M interest



Funding: UTGO debt service is paid by the voter-approved capital excess levy (\$4.456M for 2027). LOCAL program payments are paid by a transfer from the General Fund (\$0.479M). Principal in 2027 totals \$1.7M and interest \$3.236M.

2027 budget by fund

Fund	2027 Prelim	2026 Adopted	\$ Change	% Change
Operating Fund (General Expense)	47,568,386	46,690,000	878,386	+1.9%
Capital Fund – Capital Replacement	5,288,938	6,049,497	(760,559)	–12.6%
Capital Fund – Bond Projects	13,269,684	17,494,837	(4,225,153)	–24.2%
GO Bond Fund (Debt Service)	4,935,554	4,818,124	117,430	+2.4%
Total all funds	71,062,562	75,052,458	(3,989,896)	–5.3%

2027 Preliminary vs 2026 Adopted. Totals include transfers between funds.

WHY THE DECREASE?

Capital timing — 2026 included apparatus purchases and the Training Campus.

Operating Fund change:

+\$878K

+1.9% day-to-day operations

\$75.1M → \$71.1M all funds

Key considerations before adoption



Balance the Operating Fund

Close the \$139K gap with recurring solutions before adoption.



Labor & benefit rates

Contract not complete until 2027; medical and LEOFF/PERS/PFMLA rates in next draft.



Capital project costs

Bids, inflation and delivery timing for apparatus, equipment and facility projects.



Preliminary values

County final AV arrives later this year; levies adjust to final values.



GEMT timing

WA reimbursement frequency change delays 2027 GEMT collections (one-time).



Lid-lift horizon

EMS lid lift year 5 of 6, Fire year 4 of 6 — renewal planning ahead.

NEXT STEPS

Up next: November 10 and November 24



Nov 10, 2026

First reading

- Budget approval for levying taxes
- Levy certification – Fire Expense
- Levy certification – EMS
- Levy certification – Bond Capital



Nov 24, 2026

Budget adoption

- Operating Budget (General Expense Fund)
- Capital Fund
- Debt Service Fund
- Adoption of budget & levy resolutions



By Nov 30, 2026

File with County

- Resolutions and levy certification to Pierce County Council
- Final AV updates levy amounts

The Board of Fire Commissioners may hold additional special meetings to further consider the budget.

Questions & Board direction



Balancing options

Preferred approach to the
\$139K gap



Priorities

Any changes to 2027
priorities or assumptions



Capital plan

Capital replacement and
bond project timing



Questions

Open discussion

Next: first reading of budget resolutions — November 10, 2026 Board meeting.



APPENDIX A

Operating Fund detail by division and department

Department	2027 Prelim	2026 Adopted	\$ Change	% Change
Legislative	329,798	361,722	(31,924)	-8.8%
Admin	8,448,268	8,500,927	(52,659)	-0.6%
HR	78,471	111,131	(32,660)	-29.4%
IT & Data	1,986,027	1,826,580	159,447	+8.7%
Communications	662,217	505,380	156,837	+31.0%
Finance & Admin total	11,174,983	10,944,018	230,965	+2.1%
Suppression	19,812,482	19,474,061	338,421	+1.7%
EMS	7,073,313	6,917,385	155,928	+2.3%
Training	1,765,961	1,507,111	258,850	+17.2%
Specialty Teams	790,880	762,403	28,477	+3.7%
Operations total	29,442,636	28,660,960	781,676	+2.7%
Logistics	1,475,894	1,511,529	(35,635)	-2.4%
Facilities	1,681,825	1,503,366	178,459	+11.9%
Vehicles	1,484,358	1,703,142	(218,784)	-12.8%
Capital Facilities	2,565	39,981	(37,416)	-93.6%
Specialty Teams	55,250	43,000	12,250	+28.5%
Logistics total	4,699,891	4,801,018	(101,127)	-2.1%
Prevention	1,516,085	1,548,451	(32,366)	-2.1%
Wellness	394,993	363,831	31,162	+8.6%
Disaster Prep	10,000	10,000	0	+0.0%
Health & Safety total	1,921,078	1,922,282	(1,204)	-0.1%
Operating Fund total	47,568,386	46,690,000	878,386	+1.9%

APPENDIX B

2027 Operating Fund by department and expense type

Department	Salary & Wages	Benefits	M&O	Capital & Transfers	Total
Legislative	30,000	200,298	99,500	0	329,798
Admin	1,952,224	411,630	910,900	5,173,514	8,448,268
HR	20,000	1,471	57,000	0	78,471
IT & Data	604,543	202,462	1,179,022	0	1,986,027
Communications	0	0	662,217	0	662,217
Finance & Admin total	2,576,767	615,563	2,809,139	5,173,514	11,174,983
Suppression	15,376,063	4,391,019	45,400	0	19,812,482
EMS	5,077,438	1,399,601	596,274	0	7,073,313
Training	1,111,942	224,519	429,499	0	1,765,961
Specialty Teams	770,380	0	20,500	0	790,880
Operations total	22,335,823	6,015,140	1,091,673	0	29,442,636
Logistics	637,477	278,417	560,000	0	1,475,894
Facilities	387,824	149,108	1,144,893	0	1,681,825
Vehicles	456,077	135,780	892,500	0	1,484,358
Capital Facilities	2,565	0	0	0	2,565
Specialty Teams	0	0	55,250	0	55,250
Logistics total	1,483,943	563,305	2,652,643	0	4,699,891
Prevention	1,170,134	275,031	70,920	0	1,516,085
Wellness	69,814	5,229	319,950	0	394,993
Disaster Prep	0	0	10,000	0	10,000
Health & Safety total	1,239,948	280,260	400,870	0	1,921,078
Expense type total	27,666,481	7,674,566	7,053,825	5,173,514	47,568,386

Capital Fund and GO Bond Fund detail

Fund / project	2027 Prelim	2026 Adopted	\$ Change
Capital Replacement			
Equipment	2,071,417	910,000	1,161,417
Facilities	1,773,000	2,425,000	(652,000)
Fleet	1,444,521	2,714,497	(1,269,976)
Capital Replacement total	5,288,938	6,049,497	(760,559)
Bond Projects			
Fire Station 51	5,850,000	10,508,426	(4,658,426)
Fire Station 58	4,500,000	950,000	3,550,000
IRS arbitrage payment	1,600,000	0	1,600,000
Project management	419,684	414,231	5,453
Fire Station 59	450,000	950,000	(500,000)
Fire Station 50 generator	250,000	0	250,000
Exhaust system upgrade	100,000	100,000	0
Fire Station 54 / Logistics	100,000	0	100,000
Training Campus	0	4,572,180	(4,572,180)
Bond Projects total	13,269,684	17,494,837	(4,225,153)

GO Bond Fund	2027 Prelim	2026 Adopted	\$ Change
UTGO bond debt service	4,456,150	4,208,900	247,250
LOCAL program payments	479,404	478,874	530
Debt service costs	0	130,350	(130,350)
GO Bond Fund total	4,935,554	4,818,124	117,430

2027 principal & interest

UTGO bonds: \$1,265,000 principal · \$3,191,150 interest

LOCAL program: \$434,808 principal · \$44,596 interest