

East County Fire and Rescue



2024 Adopted Budget-in-Brief

Integrity • Compassion • Professionalism • Equity

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Complete Adopted Budget & Long-Term Financial Plan

Access the complete adopted budget, long-term financial plan, and other detailed information on the district from our website: www.ecfr.us.

Mission, Vision, & Values

Mission

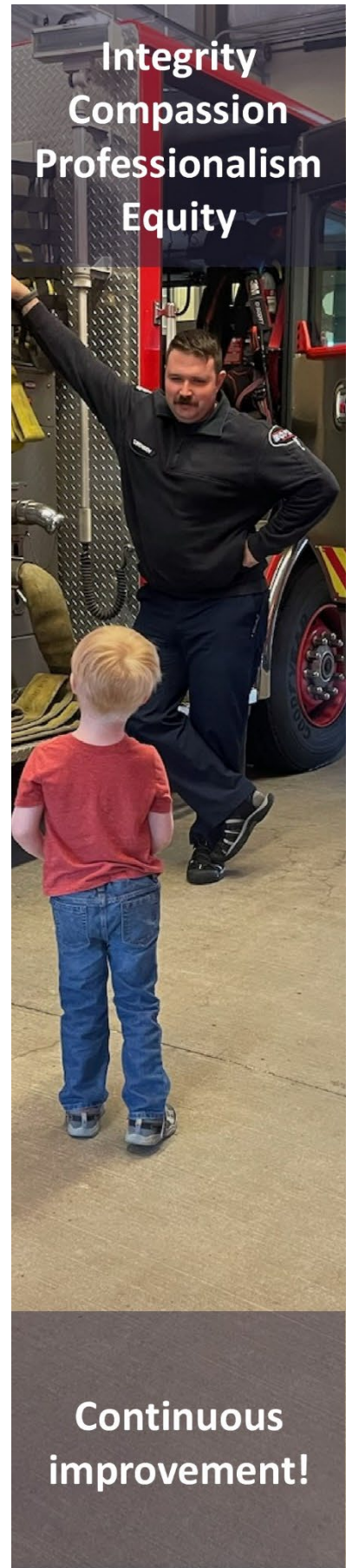
Improve community safety by reducing risk through prevention, education, and response.

Vision

Continuous improvement!

Values

The district’s governance, leadership, and operations are guided by our values of integrity, compassion, professionalism, and equity. These values have been woven throughout East County Fire and Rescue’s human resources and operational processes.



Budget Message

Thank you for the continuous support towards East County Fire and Rescue (ECFR). We provide fire, rescue, and partner with Camas Washougal Fire Department for emergency medical services, serving around 10,426 residents over 60 square miles. ECFR has a balanced budget, no debt, clean audit records, and in 2023 received an improved bond rating of AA- from Standard and Poor's, showcasing our financial responsibility.

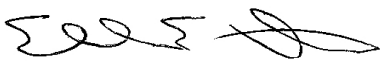
The 2024 adopted budget brings notable changes to improve clarity and alignment with our Integrated Comprehensive Plan (ICP), adopting the Government Finance Officers Association (GFOA) best practices. This makes the budget a clearer policy, operational, financial, and communication tool, meeting the GFOA Distinguished Budget Presentation Award Program requirements.

In 2023, ECFR achieved significant progress by becoming debt free for the first time since 2006, revising the district's strategic plan, and developing long-term financial and capital projects plans to ensure cost-effective services and timely replacement of resources. In addition, the district secured a grant of \$254,337 from the Federal Emergency Management Agency (FEMA) for health and safety and training improvements. Operationally, we added one full-time firefighter, increased volunteer staff from four to sixteen, and propose adding another full-time firefighter in 2024 to reduce overtime expenses and five additional volunteer personnel to augment full- and part-time staffing.

However, challenges remain due to limited property tax revenue, high staff turnover, overtime costs for essential staffing, and an aging fleet that needs replacement. While the district improved its fiscal position through increased reserves and early debt payoff, projected negative cash flow in 2024 prompts a key decision – seek voter approval for an increase in property tax levy to maintain or enhance service levels beyond 2025 or reduce services to match the limited revenue. Your support is crucial in helping ECFR continue its mission to protect our community.

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

Sincerely,



Chief Ed Hartin, MS, EFO, FIFireE, CFO

East County Fire and Rescue

East County Fire and Rescue (ECFR) operates as a legally organized fire protection district under the *Revised Code of Washington (RCW) Title 52* and is governed by a five-member board of fire commissioners, each serving a six-year term. The board establishes policy and provides direction to the fire chief who is responsible for the day-to-day operations and fiscal management of the district. As a fire protection district, ECFR is a municipal corporation that is independent from Clark County.



Service Area

East County Fire and Rescue (ECFR) serves an area of 60 square miles and a population of approximately 10,426. ECFR's response area is in the southeast corner of Clark County, east of Vancouver and north and east of Camas and Washougal.



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



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



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



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

Services Provided

East County Fire and Rescue is an all-hazards service providing fire protection, emergency medical services, hazardous materials response, and rescue services. In addition, the district has established prevention at the core of our service to the community.



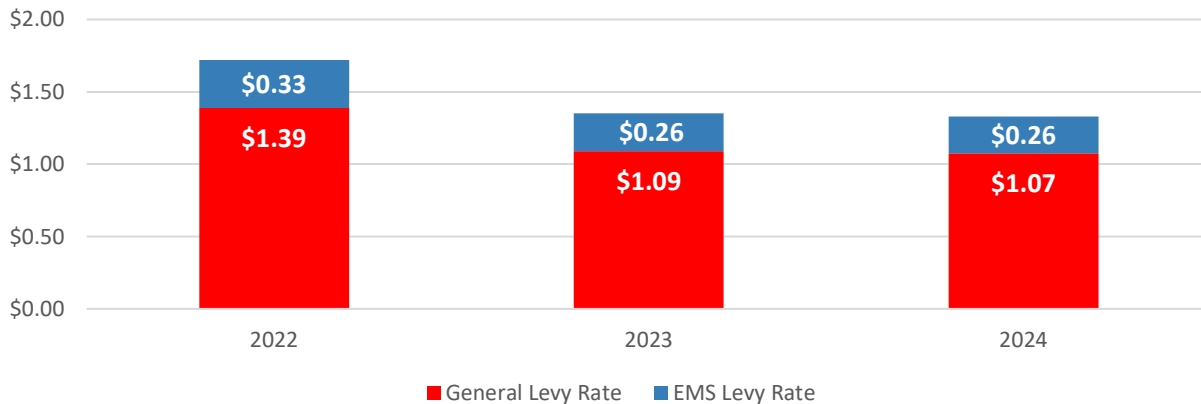
Revenue

In 2024, 98.71% of the district’s \$3,784,134 in revenue will come from property taxes, 79.65% from the general levy and 19.06% from the emergency medical services (EMS) levy.

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

Property Taxes

The *Washington State Constitution* and related laws strictly limit the amount of property tax that local taxing districts can levy. There are two important property tax limitations for fire districts. Annual increases in property taxes levied to 1%, plus revenue from new construction and fire districts are limited to a maximum regular property tax rate of \$1.50/1,000 of Assessed Value (AV).



Other Revenues

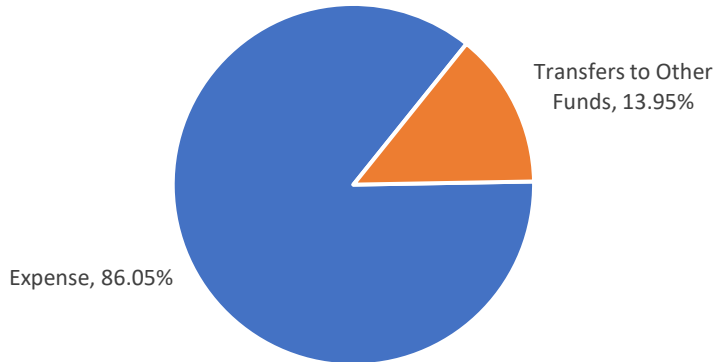
Other revenues include fees for service, grants, sale of surplus real or personal property, etc. In some cases, these are one-time revenues and in other cases they are ongoing but comprise a small proportion of the district’s total revenue.

Expenditures

ECFR budget is divided into multiple funds, each with a specific purpose. In 2023 the district’s budget is \$4,054,758 inclusive of both operating expenditures (general and grants management funds), capital projects (capital projects and grants management fund), expenses for advanced life support ambulance service (emergency medical services fund).

General Fund

The general fund is the district’s principal operating fund. This fund accounts for all current expenditures (e.g., personal services and materials and services) not specifically accounted for in other funds as well as transfers to other funds. As all revenue with the exception of grants is deposited in the general fund, other funds such as the capital projects fund and leave accrual fund are funded through transfers from the general fund. ECFR’s general fund budget for 2024 is \$3,612,604 with 86.05.00% allocated to general fund expenses and 13.95.01% transferred to other funds.



Capital Projects Fund

Capital assets are items having a cost greater than \$5,000 and a service life of greater than one year (e.g., major equipment, fire apparatus, and fire stations). Effective capital planning makes sure key assets are repaired or replaced before their end of service life or critical failure. In addition, a sound capital projects plan allows us to engage our community in understanding the costs and benefits of maintaining capital infrastructure. The district has no capital projects budgeted for 2024 but will order a new fire engine to replace one that has reached its end of useful life with anticipated delivery in 2025.

Leave Accrual Fund

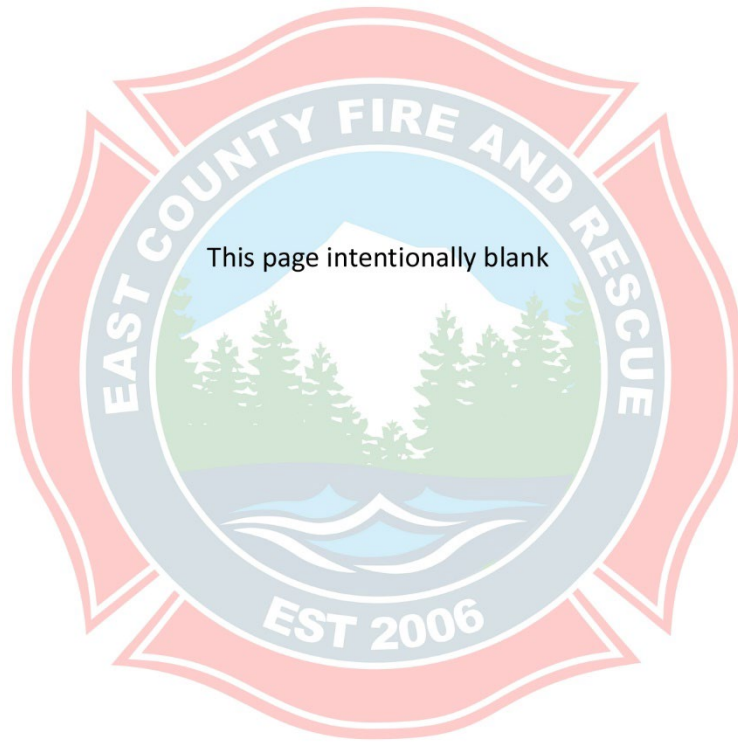
The leave accrual fund is used to manage the district’s liability for payout to employees for unused vacation upon retirement or other separation from employment. The district anticipates one retirement at the end of 2023 with payout for unused leave in 2024.

Emergency Medical Services Fund

Revenue for the emergency medical services fund is generated by the EMS levy and this fund serves as a pass through with all revenue transferred to the City of Camas for provision of advanced life support emergency medical services in East County Fire and Rescue’s service area.

Budget Summary

General Fund	2022 Actual	2023 Adjusted	2024 Adopted
General Fund Beginning Balance (Less Contingency)	\$1,883,281	\$2,050,762	\$1,930,000
General Fund Contingency	\$0	\$0	\$155,431
Revenue	\$3,214,719	\$3,072,044	\$3,079,290
Expenditures	\$2,547,873	\$2,836,758	\$3,108,619
Interfund Transfers (Out)	\$499,365	\$200,617	\$503,985
Ending General Fund Balance	\$2,050,762	\$2,085,431	\$1,552,117
Capital Projects Fund			
Beginning Capital Projects Fund Balance	\$989,630	\$1,073,377	\$697,432
Revenue	\$1,298,468	\$1,073,377	\$1,191,417
Expenditures	<i>Included in GF</i>	<i>Included in GF</i>	\$0
Interfund Transfers (Out)	\$225,091	\$375,945	\$11,400
Ending Capital Projects Fund Balance	\$1,073,377	\$697,432	\$1,180,017
Debt Service Fund			
Beginning Debt Service Fund Balance	\$0	\$0	\$0
Revenue	\$200,425	\$525,245	\$0
Expenditures	\$200,425	\$525,245	\$0
Ending Debt Service Fund Balance	\$0	\$0	\$0
Leave Accrual Fund			
Beginning Leave Accrual Fund Balance	\$45,844	\$46,326	\$41,840
Revenue	\$482	\$0	\$10,000
Interfund Transfers (Out)	\$0	\$4,486	\$16,395
Ending Leave Accrual Fund Balance	\$46,326	\$41,840	\$35,445
Grants Management Fund			
Beginning Grants Management Fund Balance	\$0	\$0	\$228,999
Revenue (Includes the Beginning Balance)	\$0	\$243,543	\$10,794
Expenditures	\$0	\$14,544	\$239,793
Ending Grants Management Fund Balance	\$0	\$228,999	\$0
Emergency Medical Service (EMS) Fund			
Beginning EMS Fund Balance	\$0	\$0	\$0
Revenue (Includes the Beginning Balance)	\$688,795	\$705,498	\$721,238
Expenditures	\$688,795	\$705,498	\$721,238
Ending EMS Fund Balance	\$0	\$0	\$0
All Funds			
Total Ending Balance (All Funds)	\$3,170,464	\$3,053,701	\$2,767,579



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