

Tukwila Future Fire/EMS Service Community Advisory Committee

Meeting 3

Tuesday, January 4, 2021 | 4:00 PM – 6:00 PM

The meeting will be conducted on Zoom.

The phone number for the public to listen to this meeting is: (253)215-8782, Meeting ID755 884 0726; passcode 482717. Click here to join meeting:

<https://us02web.zoom.us/j/7558840726?pwd=d3NDRjhIQ0hYckpUUGNzRndpK2hqUT09>

Agenda

1. Welcome, Introductions, Review of Agenda (10 min.) *Karen Reed, facilitator*
2. **Action:** Review and approval of meeting summary from the December 14 Committee meeting (3 min.) *Karen*
3. Response to questions asked at previous meeting (10 min.) *Staff Team*
4. Recap of Meeting 2 Presentations (15 min.) *Staff Team*
5. **Committee Roundtable:** (35 minutes)
 - Part 1: Enhanced Services
 - Thoughts about enhanced services? Should all or some be a priority to fund/provide in Tukwila? Why or why not?
 - Part 2: Financial Sustainability
 - How do you define financial sustainability?

-- break (5 min.) --

6. **Presentation:** Options for delivering fire/EMS service under state law: introduction to Regional Fire Authorities, Fire Districts, City fire departments, contracting, annexing – differences and similarities. (25 min.) *Karen Reed*
 - Fire service providers in South King County (see **Background** section of CAC Binders)
7. Introduction: List of potential future fire/EMS service delivery options. (10 min.) *Karen*
8. IAFF Union Comment (3 min.) *IAFF President James Booth*
9. Next Agenda/Adjourn (2 min.) *Karen*



Future of Fire/EMS Services Community Advisory Committee

December 14, 2021

Virtual Meeting due to COVID-19 Emergency

4:00 p.m.

DRAFT MINUTES

Present

Committee members: Jim Davis, Katrina Dohn, Jovita McConnell, Peggy McCarthy, Andy Reiswig, Dennis Robertson, Verna Seal, Sally Blake, Ben Oliver, Hien Kieu (*Absent: Ramona Grove, Abdullahi Shakul*)

City staff & consultants: David Cline, Laurel Humphrey, Norm Golden, Jay Wittwer, Vicky Carlsen, James Booth, Jake Berry, Karen Reed, Bill Cushman

1. Welcome, Introductions, Review of Agenda
All attendees introduced themselves. Ms. Reed reviewed the meeting agenda.
2. Review and approval of November 9, 2021 Committee meeting minutes
Ms. Dohn moved approval of the minutes and Mr. Davis seconded. The motion carried and the minutes were approved.
3. Confirming 2022 Meeting Dates
Committee members reviewed and confirmed the proposed 2022 dates: 1/4, 2/1, 2/15, 3/8, 3/22, 4/5, 4/19, all from 4-6 PM. City staff will send meeting appointments; at this point, it is anticipated that all meetings will be conducted via Zoom.
4. Responses to questions asked at previous meetings
Staff provided the station call data and an overview of the Center for Public Safety Management Report on the Tukwila Fire Department presented to City Council on March 8, 2021.

Q&A:

- Is the 2019 data in the CPSM report still good?
 - *The biggest change is the call distribution between Stations 51 and 52 due to the new locations. Out of service agency calls have also increased due to a new Zone 3 policy as of March 2021.*
- Does the City track commercial vs. residential calls, and if so what is the ratio?
 - *Only alarms and fires are tracked, although the City does track where EMS calls happen. This results in response types by district but sometimes multiple units go to these calls, not actual #s per unit.*
- How can we compare numbers back to 2016 or 2019 when the response areas have changed?

- *This is the most accurate representation we have since the stations moved. Station 52 moved in February 2021, Station 51 in September 2020.*
- Does the graph represent the responding unit or the location of the incident?
 - *The location of the incident.*

5. Nominations for Committee Chair

Ms. Reed reviewed the roles of Chair and Vice Chair and called for nominations for Chair. Mr. Robertson nominated Ms. Seal, who is willing to serve. No other nominations were made, and Ms. Seal's nomination will be presented to the City Council in January for appointment.

6. Recap of Meeting 1 Presentations

Staff summarized the presentations on the City's budget and Fire Department.

Q&A:

- What is in the 2021 budget amendment for the Fire Department?
 - *\$110K in contracts includes consultant work on Fire/EMS Community Advisory Committee; the \$920K for overtime involves all four stations and includes daily operations, vaccination support and contract with Westfield.*
- Do all City Departments rebalance their budgets?
 - *The General Fund must be rebalanced every year and includes all departments. Highest priority services get funding.*

Information Requests:

- *Provide information on how much general fund budget/property tax the cities of Renton & SeaTac were expending on fire before they joined a regional effort.*

7. Enhanced Services Deeper Dive

Staff provided an overview of three potential service enhancements that would be prioritized if funding were available: Public Education Program, participation in South County CAREs, and expansion of fire inspection/investigation staffing.

Information Requests:

- *How many inspections can one inspector provide in a year on average?*
- *Does the Fire Department and/or City have an order of preference for enhanced services?*
- *Would additional fire investigation and permitting/inspector staff pay for themselves through fees? What is the estimated annual revenue?*
- *Where would the money come from to fund enhanced services?*
- *What is the staffing model for CAREs?*

8. Committee Roundtable

Committee members each shared responses to "What is important to you about the Tukwila Fire Department?" and "What is your perception of services provided by Tukwila Fire Department?" Responses that emerged included the importance of life safety, engagement with diverse community, public education, response times, community trust, adequate coverage in case a unit is out on call, appropriate tools and funding. Participants shared that TFD are highly skilled, well trained, prompt, respectful, caring, professional, and part of the community. One area mentioned as needing improvement is in permitting/staffing; others mentioned concern about the ability to maintain and sustain the Department's services.

9. Fire Department Financial Forecast/Strategic Plan

Mr. Cushman presented the Strategic Financial Plan for the Tukwila Fire Department 2021-2028.

Q&A:

- With the model showing that the Fire Department currently expends 82% of all City property taxes, what happens to the remainder?
All property tax and sales tax, business tax, all other general City taxes are deposited into the City's general fund and used to support general fund departments (parks, police, streets, administration, fire, etc.). The 82% number is intended to help benchmark the Fire Department's funding level in comparison to other fire agencies which are reliant on property taxes for their funding.
- Explain what is meant by Fire Depts/RFAs needing to ask for more money. Has every RFA done this?
 - *Fire agencies must ask voters to increase or restore their property tax levy rates periodically because they are extremely dependent on property taxes the collection of which can only increase 1% per year plus the value of taxes on new construction—this limit means their primary revenue source fails to keep up with the cost of doing business. Yes, every RFA and Fire District has had to ask their voters for more money.*
- Is the goal to keep fire expenditures within the confines of property tax revenue?
 - *Property tax is one example but not the only way to fund fire services in the City.*

Information Requests:

- *Provide financial planning spreadsheet*

10. Union Comment

Captain Booth offered no additional remarks.

11. Next Agenda/Adjourn

Ms. Reed reviewed the January 3, 2022, preliminary meeting agenda.

The meeting was adjourned at 6:10 P.M. by unanimous consent.

Minutes by LH

Future of Fire/EMS Services Community Advisory Committee (v. 12.22.21)

	Question Received	Question	Response / Status
1	Meeting 1	<i>Provide number of calls by type (EMS vs Fire) per day, per station Note that 2 stations were recently relocated which impacts relevance of per-station call data from before the present locations were active.</i>	Calls by station district provided on 12/14.
2	"	<i>Provide data/outcomes from other cities that joined a regional effort</i>	Pending (will be presented later)
3	Meeting 2	<i>Provide information on how much of their general fund budget/property tax the cities of Renton and SeaTac were expending on Fire before they formed an RFA (Renton) or contracted with an RFA (SeaTac)</i>	Attached
4		<i>Would additional fire investigation and permitting/fire inspector staff pay for themselves through fees? Generally, what can we expect in terms of Fire Marshal office generated revenue?</i>	Attached
5		<i>How many inspections does one inspector complete in a year on average?</i>	Attached
6		<i>Does the Fire Department and/or City have a preference/priority in terms of these enhanced services?</i>	Attached
7		<i>Where would the money come from to fund enhanced services?</i>	This will be discussed in Meeting 4 (Feb 4)
8		<i>What is the staffing model for a CARES unit?</i>	Attached
9	After meeting 2	<i>A summary of project future City revenue streams (particularly sales tax) for the next ten years or so.</i>	We can provide a 6-year forecast. (Vicky Carlsen)
10		<i>Definition of fiscal sustainability?</i>	This is a discussion item for the Committee
11		<i>Can you provide comparables for total salary, total compensation cost (TCC), retirement benefits and medial plan benefits in other fire service providers in South King County</i>	We will provide this data for Renton RFA and Puget Sound RFA when we explore those service alternatives.
12			
13			

Response to Questions from CAC Meeting 2
Data provided by Chief Wittwer and Jake Berry

Question 3: *Provide information on how much of their general fund budget/property tax the cities of Renton and SeaTac were expending on Fire before they formed an RFA (Renton) or contracted with an RFA (SeaTac)*

A: Comparative data pending.

Question 4: *Would additional **fire investigation** and **permitting/fire inspector** staff pay for themselves through fees? Generally, what can we expect in terms of Fire Marshal office generated revenue?*

A: Fire investigation, permitting and inspection are not fully revenue backed from fees today. Staffing costs for 4 FTEs in the Fire Marshal Office are currently about \$800K/year, and fees generated are about \$120K/year.

Question 5: *How many inspections does one inspector complete in a year on average?*

A: For years 2016-2019, the Fire Marshal Office completed an annual average of 800 inspections; with two fire inspectors on staff, this translates to about 400 inspections per inspector per year. The Fire Permitting plans examiner averages about 1,000 plan reviews per year.

Question 6: *Does the Fire Department and/or City have a preference/priority in terms of these enhanced services?*

The Fire Departments service enhancements, in priority order, are:

1. CARES unit – staffing of one nurse and one FF/EMT (5 to 7 days a week at 10, 12 or 24 hr staffing)
2. Public Education – one full time employee
3. Increase staffing for Fire Marshal Office – 1 to 4 full time employees

Question 8: *What is the staffing model for a CARES unit?*

A: Staffing for a CARES unit is most often filled with one nurse and one Firefighter (FF)/Emergency Medical Technician (EMT). This is the recommendation of the Fire Chief. Other models use a social worker with one FF/EMT. A “Class One Firefighter” (a firefighter that has been on staff for at least 3 years) is needed on a CARES unit to ensure that safety of the unit is realized. The City’s Firefighter bargaining unit, Local #2088, supports staffing for a CARES Unit. Some additional training for the CARES Unit staff would be provided by the south King County fire agency consortium.

Comparing Fire Departments, Fire Districts and Regional Fire Authorities under Washington State Law (v. 12.30.21)

Prepared by Karen Reed

	City Fire Department (Code Cities)	Fire District	Regional Fire Authority (RFA)
Statutory Authority	Title 35 RCW	Title 52 RCW	Title 52.26 RCW
General Description <i>Cities, Fire Districts and RFAs are units of local government and separate legal entities whose powers and authorities are controlled by the state. They may only exercise those powers expressly granted by the state. Voter approval is required to establish any of these types of local governments.</i>	<p>A city is a separate unit of government with a wide array of service and financial responsibilities and authorities, including separate taxing authority.</p> <p>A fire department is not a separate unit of government; it is part of the City government, controlled by the Council and executive.</p> <p>Voters must approve formation of a city.</p>	<p>A fire district is a special purpose district and separate unit of government authorized to provide fire and emergency medical services.</p> <p>Voters must approve formation of a fire district.</p>	<p>An RFA is a special purpose district and separate unit of government authorized to provide fire and emergency medical services. It can only be created by joint action (and voter approval) of at least two municipalities: some combination of adjacent/nearby fire districts, other RFAs, cities, towns, port districts, municipal airports, or Indian tribes. The territory of a proposed RFA must include all the territory within the member agencies.</p>
Governance	<p>The City Council is the governance board for the department; the Mayor (in Tukwila’s “strong-mayor” form of government) is the chief executive officer.</p> <p>As a code city, Tukwila has 7 at-large elected councilmembers, plus a mayor elected at-large.</p> <p>Councilmembers have 4-year terms.</p>	<p>“In a fire protection district with elected commissioners that maintains a fire department consisting wholly of personnel employed on a full-time, fully-paid basis, there shall be five fire commissioners. A fire protection district with an annual budget of ten million dollars or more may have seven fire commissioners.” (RCW 52.14.020). 6-year max. terms, staggered.</p> <p>If a City creates its own Fire District (creation is subject to voter approval), <i>the Council may elect to serve as the governing board</i> – or establish a board of separately elected commissioners.</p>	<p>The governance board structure may be determined by the member agencies, documented in the “RFA Plan.” Any number of board members is allowed; they can be districted, at-large, member-agency elected officials – or a mix of the above, subject to certain statutory provisions (one-person, one-vote considerations for elected positions where the board is primarily composed of elected, rather than appointed, members). 6-year max. terms, staggered. The governance board may change its structure.</p>

	City Fire Department (Code Cities)	Fire District	Regional Fire Authority (RFA)
<p>Finances</p> <p><i>State law authorizes local fire agencies and counties to impose (with voter approval) a property tax of up to \$0.50 per \$1,000 of assessed value for Emergency Medical Services (EMS) provided that, if the County imposes the tax, other agencies in the County may not do so.</i></p> <p><i>In King County, voters have approved a countywide EMS levy, proceeds of which are allocated by formula to the County Medic 1 system and local fire agencies in support of the medic 1 system/basic life support services. Therefore, a city, fire district or RFA in King County may not impose an EMS levy.</i></p>	<p>Cities have a broad array of funding sources with which to support their operations. These include but are not limited to:</p> <ul style="list-style-type: none"> • Property tax (including voter approved excess levies) • Sales tax (various) • Utility taxes • Real estate excise taxes • Fees for service • Grants • Impact fees • Fire benefit charges <p>Cities have statutory authority to impose a fire benefit charge (FBC), if a city has “annexed since 2006 or is conducting annexations of all or a part of a fire protection district or fire protection districts” –but only to pay for “enhancement of services” as compared to <i>all</i> services (allowed for Fire Districts, RFAs). (See Attachment 1)</p> <p>The total property tax authority of the City is \$3.60/\$1,000 assessed value (AV), less the actual King County Library levy (the Library levy is currently around \$0.22, and the maximum rate is \$0.50). The City’s current levy rate is \$2.18/\$1,000 AV.</p>	<p>Fire Districts have several potential funding sources (excluding EMS levies):</p> <ul style="list-style-type: none"> • Fire levy (property tax) • Voter-approved excess levies (to pay for bonds or operations) • Fire benefit charge (risk-based fee charged annually) • Fees for service • Grants <p>Fire Levy: The maximum fire levy allowed by state law is \$1.50 per \$1,000 of assessed value, <i>provided that</i> if the agency imposes a fire benefit charge, the maximum fire levy is capped at \$1.000 per \$1,000 of assessed value.</p> <p>Both the fire levy and FBC are subject to voter approval initially.</p> <p>The fire levy is subject to state law capping growth in property taxes at 1% more than the prior year’s collections plus the value of taxes on new construction. This typically fails to keep pace with growth in cost of service delivery. To maintain purchasing power, fire districts typically seek voter approval for a “levy lid lift” of their fire levy every 3-6 years.</p> <p>Fire Benefit Charge (FBC): A FBC is not a tax, it is a fee based on the fire risk associated with the size and use of a physical structure. (See Attachment 2) Structures requiring more fire resources to respond to a fire pay more under a FBC than those that require less fire resources. In practice, an FBC shifts costs away from single family homes to larger structures. The amount of the FBC imposed annually may not exceed 60% of the agency operating budget. After initial voter approval, the FBC formula and collection amounts are approved annually by the board of commissioners. There is an appeal process. Six years after initial authorization, a FBC must be re-approved by voters, either for another 6 years, 10 years, or permanently.</p>	<p>RFAs have essentially identical funding/taxation authority as do Fire Districts.</p>

	City Fire Department (Code Cities)	Fire District	Regional Fire Authority (RFA)
Services	Each type of agency can provide the same array of fire-related services. There is no statutory level of service requirement, however, there are national standards that provide guidelines. State law requires each type of agency specify performance measures applicable to response time objectives for certain major services. (RCW 35.92 (Code Cities), Ch. 52.33 Fire Districts, RFAs; See Attachment 3). Fire agencies are required to issue an annual report evaluating services delivery.		
Process to Create	Voters must approve initial creation of a city; after that, the City can establish its own fire department.	A fire district can only be created by voter approval (all voters within the proposed boundaries may vote; simple majority requirement unless a fire benefit charge is imposed as part of the financing plan, in which case a 60% majority is required.)	Same as for a fire district: voter approval required. All voters within the proposed boundaries may vote; simple majority requirement unless a FBC is imposed as part of the financing plan, in which case a 60% majority is required.
Can the City contract for services from this type of agency? Process?	N/A. The City could contract with another city for fire services. The only adjacent City operating its own fire department is Seattle, which is reportedly not interested in contracting with Tukwila for fire service.	Yes. The City Council can adopt a service contract.	Yes. The City Council can adopt a service contract.
Process to annex City into another agency <i>(Annexation is the process by which the territorial boundaries of a government agency are expanded to include an adjacent/nearby jurisdiction or territory. Upon annexation, the area annexed is subject to the taxes of the annexing agency and receives service from them.)</i>	The City cannot annex into another city's fire department.	The Fire District must first consent to allow the City to annex. Council would then place the annexation measure before the City's voters. A simple majority vote is required – regardless of whether an FBC is included in the financing plan of the fire district.	The RFA must first consent to allow the City to annex. With Council approval of a ballot measure and the related RFA Plan Amendment outlining the terms and conditions of annexation, the City's voters can then vote to annex into an RFA. A simple majority vote is required – regardless of whether an FBC is included in the financing plan of the RFA.

Attachment 1: City Fire Benefit Charges

RCW 35.13.256 Fire protection services—Benefit charge—Resolution—Exemptions—Definitions.

(1) A city or town that has annexed since 2006 or is conducting annexations of all or a part of a fire protection district or fire protection districts may by resolution, for the enhancement of fire protection services, fix and impose a benefit charge on personal property and improvements to real property that are located in the city or town, to be paid by the owners of the properties: PROVIDED, That a benefit charge shall not apply to personal property and improvements to real property owned or used by: (a) Any recognized religious denomination or religious organization as, or including, a sanctuary or for purposes related to the bona fide religious ministries of the denomination or religious organization, including schools and educational facilities used for kindergarten, primary, or secondary educational purposes or for institutions of higher education and all grounds and buildings related thereto, but not including personal property and improvements to real property owned or used by any recognized religious denomination or religious organization for business operations, profit-making enterprises, or activities not including use of a sanctuary or related to kindergarten, primary, or secondary educational purposes or for institutions of higher education; or (b) any entity exempt from taxation under RCW 35.82.210, 84.36.030(3), or 84.36.560.

(2) A benefit charge imposed shall be reasonably proportioned to the measurable benefits to property resulting from the enhancement of services afforded by the city or town fire department. It is acceptable to apportion the benefit charge to the values of the properties as found by the county assessor or assessors modified generally in the proportion that fire insurance rates are reduced or entitled to be reduced as the result of providing the services. Any other method that reasonably apportions the benefit charges to the actual benefits resulting from the degree of protection, which may include but is not limited to the distance from regularly maintained fire protection equipment, the level of fire prevention services provided to the properties, or the need of the properties for specialized services, may be specified in the resolution and shall be subject to contest on the ground of unreasonable or capricious action or action in excess of the measurable benefits to the property resulting from services afforded by the city or town fire department. The city or town may determine that certain properties or types or classes of properties are not receiving measurable benefits based on criteria they establish by resolution. A benefit charge authorized by this section shall not be applicable to the personal property or improvements to real property of any individual, corporation, partnership, firm, organization, or association maintaining a fire department and whose fire protection and training system has been accepted by a fire insurance underwriter maintaining a fire protection engineering and inspection service authorized by the state insurance commissioner to do business in this state, but such property may be protected by the city or town under a contractual agreement. For administrative purposes, the benefit charge imposed on any individual property may be compiled into a single charge, provided that the city or town, upon request of the property owner, provide an itemized list of charges for each measurable benefit included in the charge.

(3) The resolution establishing benefit charges shall specify, by legal geographical areas or other specific designations, the charge to apply to each property by location, type, or other designation, or other information that is necessary to the proper computation of the benefit charge to be charged to each property owner subject to the resolution. The county assessor of each county shall determine and identify the personal properties and improvements to real property which are subject to a benefit charge in each city or town and shall furnish and deliver to the county treasurer of that county a listing of the properties with information describing the location, legal description, and address of the person to whom the statement of benefit charges is to be mailed, the name of the owner, and the value of the property and improvements, together with the benefit charge to apply to each. These benefit charges shall be certified to the county treasurer for collection in the same manner that is used for the collection

of fire protection assessments for forestlands protected by the department of natural resources under RCW 76.04.610 and the same penalties and provisions for collection shall apply.

(4) Each city and town shall contract, prior to the imposition of a benefit charge, for the administration and collection of the benefit charge by each county treasurer, who shall deduct a percent, as provided by contract to reimburse the county for expenses incurred by the county assessor and county treasurer in the administration of the resolution and this section. The county treasurer shall make distributions each year, as the charges are collected, in the amount of the benefit charges imposed on behalf of the city or town, less the deduction provided for in the contract.

(5) Any benefit charge authorized by this section shall not be effective unless a proposition to impose the benefit charge is approved by a sixty percent majority of the voters of the city or town voting at a general election or at a special election called by the city or town for that purpose, held within the city or town. An election held pursuant to this section shall be held not more than twelve months prior to the date on which the first such charge is to be assessed: PROVIDED, That a benefit charge approved at an election shall not remain in effect for a period of more than six years nor more than the number of years authorized by the voters if fewer than six years unless subsequently reapproved by the voters.

(6) The ballot shall be submitted so as to enable the voters favoring the authorization of a benefit charge to vote "Yes" and those opposed thereto to vote "No," and the ballot shall be: "Shall be authorized to impose benefit charges each year for . . . (insert number of years not to exceed six) years, not to exceed an amount equal to . . . (insert percentage amount not to exceed sixty) percent of its fire department operating budget?"

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

(7) A city or town renewing the benefit charge may elect to use the following alternative ballot: "Shall be authorized to continue voter-authorized benefit charges each year for . . . (insert number of years not to exceed six) years, not to exceed an amount equal to . . . (insert percentage amount not to exceed sixty) percent of its fire department operating budget?"

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

(8) Not less than ten days nor more than six months before the election at which the proposition to impose the benefit charge is submitted as provided in this section, the city or town shall hold a public hearing specifically setting forth its proposal to impose benefit charges for the support of its legally authorized activities which will maintain or improve the services afforded in the city or town. A report of the public hearing shall be filed with the county treasurer of each county in which the property is located and be available for public inspection.

(9)(a) Prior to November 15th of each year the city or town shall hold a public hearing to review and establish the benefit charges for the subsequent year.

(b) All resolutions imposing or changing the benefit charges shall be filed with the county treasurer for each county in which the property is located, together with the record of each public hearing, before November 30th immediately preceding the year in which the benefit charges are to be collected on behalf of the city or town fire department.

(c) After the benefit charges have been established, the owners of the property subject to the charge shall be notified of the amount of the charge.

(10) After notice has been given to the property owners of the amount of the charge, the city or town imposing a benefit charge under this section shall form a review board for at least a two-week period and shall, upon complaint in writing of a party aggrieved owning property in the city or town, reduce the charge of a person who, in their opinion, has been charged too large a sum, to a sum or amount as they believe to be the true, fair, and just amount.

(11) A person who is receiving the exemption contained in RCW [84.36.381](#) through [84.36.389](#) shall be exempt from any legal obligation to pay a portion of the charge imposed by this section according to the following:

(a) A person who meets the income limitation contained in RCW [84.36.381](#)(5)(a) and does not meet the income limitation contained in RCW [84.36.381](#)(5)(b) (i) or (ii) shall be exempt from twenty-five percent of the charge.

(b) A person who meets the income limitation contained in RCW [84.36.381](#)(5)(b)(i) shall be exempt from fifty percent of the charge.

(c) A person who meets the income limitation contained in RCW [84.36.381](#)(5)(b)(ii) shall be exempt from seventy-five percent of the charge.

(12) For the purposes of this section:

(a) "Personal property" includes every form of tangible personal property , including but not limited to, all goods, chattels, stock in trade, estates, or crops, except that the term "personal property" does not include any personal property used for farming, field crops, farm equipment, or livestock; and

(b) "Improvements to real property" does not include permanent growing crops, field improvements installed for the purpose of aiding the growth of permanent crops, or other field improvements normally not subject to damage by fire.

[[2012 c 47 § 1.](#)]

52.26.180 Benefit charges—Exemptions—Annual review—Definitions.

(1) The governing board of a regional fire protection service authority may by resolution, as authorized in the plan and approved by the voters, for authority purposes authorized by law, fix and impose a benefit charge on personal property and improvements to real property which are located within the authority on the date specified and which have received or will receive the benefits provided by the authority, to be paid by the owners of the properties.

(2) A benefit charge does not apply to:

(a) Personal property and improvements to real property owned or used by any recognized religious denomination or religious organization as, or including, a sanctuary or for purposes related to the bona fide religious ministries of the denomination or religious organization, including schools and educational facilities used for kindergarten, primary, or secondary educational purposes or for institutions of higher education and all grounds and buildings related thereto. However, a benefit charge does apply to personal property and improvements to real property owned or used by any recognized religious denomination or religious organization for business operations, profit-making enterprises, or activities not including use of a sanctuary or related to kindergarten, primary, or secondary educational purposes or for institutions of higher education;

(b) Property of housing authorities that is exempt from property taxes under RCW [35.82.210](#);

(c) Property of nonprofit entities providing rental housing for very low-income households or providing space for the placement of a mobile home for a very low-income household that is exempt from property taxes under RCW [84.36.560](#);

(d) Property of nonprofit homes for the aging that is exempt from property taxes under RCW [84.36.041](#);

(e) Property of nonprofit organizations, corporations, or associations providing housing for eligible persons with developmental disabilities that is exempt from property taxes under RCW [84.36.042](#);

(f) Property of nonprofit organizations providing emergency or transitional housing for low-income homeless persons or victims of domestic violence who are homeless for personal safety reasons that is exempt from property taxes under RCW [84.36.043](#);

(g) Property of the state housing finance commission that is exempt from property taxes under RCW [84.36.135](#); and

(h) Property of nonprofit corporations operating sheltered workshops for persons with disabilities that is exempt from property taxes under RCW [84.36.350](#).

(3) A limited benefit charge may apply to property or improvements owned by a Christmas tree grower as defined in RCW [15.13.250](#)(4) so long as the property or improvement is located on land that has been approved as farm and agricultural land with standing crops under chapter [84.34](#) RCW. For such property or improvement, a benefit charge may not exceed the reduction in property tax that results from the imposition of a benefit charge, as required under RCW [52.26.240](#).

(4) The aggregate amount of these benefit charges in any one year may not exceed an amount equal to sixty percent of the operating budget for the year in which the benefit charge is to be collected. It is the duty of the county legislative authority or authorities of the county or counties in which the regional fire protection service authority is located to make any necessary adjustments to assure compliance with this limitation and to immediately notify the governing board of an authority of any changes thereof.

(5) A benefit charge imposed must be reasonably proportioned to the measurable benefits to property resulting from the services afforded by the authority. It is acceptable to apportion the benefit charge to the values of the properties as found by the county assessor or assessors modified generally in

the proportion that fire insurance rates are reduced or entitled to be reduced as the result of providing the services. Any other method that reasonably apportions the benefit charges to the actual benefits resulting from the degree of protection, which may include but is not limited to the distance from regularly maintained fire protection equipment, the level of fire prevention services provided to the properties, or the need of the properties for specialized services, may be specified in the resolution and is subject to contest on the grounds of unreasonable or capricious action or action in excess of the measurable benefits to the property resulting from services afforded by the authority. The governing board of an authority may determine that certain properties or types or classes of properties are not receiving measurable benefits based on criteria they establish by resolution. A benefit charge authorized by this chapter is not applicable to the personal property or improvements to real property of any individual, corporation, partnership, firm, organization, or association maintaining a fire department and whose fire protection and training system has been accepted by a fire insurance underwriter maintaining a fire protection engineering and inspection service authorized by the state insurance commissioner to do business in this state, but the property may be protected by the authority under a contractual agreement.

(6) For administrative purposes, the benefit charge imposed on any individual property may be compiled into a single charge, provided that the authority, upon request of the property owner, provide an itemized list of charges for each measurable benefit included in the charge.

(7)(a) At the annual review of the fire benefit charge mandated by RCW [52.26.230\(2\)](#), if a fire service agency has identified:

(i) A tax-exempt property under subsection (2)(b) of this section as having a substantial increase in requested emergency services over the previous year; or

(ii) A new tax-exempt property that is similar in size, population, and geographic location as another such tax-exempt property as having an increase in requested emergency services; then the tax-exempt property and the fire service agency must work together, in good faith, to address the problem by implementing community risk reduction efforts. The community risk reduction plan may include but is not limited to wellness programs and community action plans.

(b) At the subsequent annual review, if the heightened service requirements have not been reasonably addressed by the joint mitigation efforts, and the tax-exempt property owner has not acted in good faith:

(i) The property is subject to assessment of the fire benefit charge in the subsequent year, subject to approval by the governing board of the authority as outlined in RCW [52.26.230\(2\)](#); or

(ii) The respective tax-exempt property shall pay the fire service agency a fire protection charge payment in lieu of a benefit charge. The fire protection charge shall be an amount equivalent to the benefit rates for similarly situated properties for that year.

(c) All tax-exempt properties identified under subsection (2)(b) of this section and all local fire service agencies are encouraged to work collaboratively to develop and implement programs to address proper usage of fire service resources for residents of the housing properties.

(8) For the purposes of this section and RCW [52.26.190](#) through [52.26.270](#), the following definitions apply:

(a)(i) "Personal property" includes every form of tangible personal property including, but not limited to, all goods, chattels, stock in trade, estates, or crops.

(ii) "Personal property" does not include any personal property used for farming, field crops, farm equipment, or livestock.

(b) "Improvements to real property" does not include permanent growing crops, field improvements installed for the purpose of aiding the growth of permanent crops, or other field improvements normally not subject to damage by fire.

[[2017 c 196 § 6](#); [2004 c 129 § 24](#).] (additional statutes apply)

Attachment 3: Fire Service Agency Policies/Reporting on Service Delivery Objectives

RCW [52.33.030](#) Policy statement—Service delivery objectives (applicable to Fire Districts and RFAs)

(1) Every fire protection district and regional fire protection service authority shall maintain a written statement or policy that establishes the following:

- (a) The existence of a fire department;
- (b) Services that the fire department is required to provide;
- (c) The basic organizational structure of the fire department;
- (d) The expected number of fire department employees; and
- (e) Functions that fire department employees are expected to perform.

(2) Every fire protection district and regional fire protection service authority shall include service delivery objectives in the written statement or policy required under subsection (1) of this section. These objectives shall include specific response time objectives for the following major service components, if appropriate:

- (a) Fire suppression;
- (b) Emergency medical services;
- (c) Special operations;
- (d) Aircraft rescue and firefighting;
- (e) Marine rescue and firefighting; and
- (f) Wildland firefighting.

(3) Every fire protection district and regional fire protection service authority, in order to measure the ability to arrive and begin mitigation operations before the critical events of brain death or flash-over, shall establish time objectives for the following measurements:

- (a) Turnout time;
- (b) Response time for the arrival of the first arriving engine company at a fire suppression incident and response time for the deployment of a full first alarm assignment at a fire suppression incident;
- (c) Response time for the arrival of a unit with first responder or higher level capability at an emergency medical incident; and
- (d) Response time for the arrival of an advanced life support unit at an emergency medical incident, where this service is provided by the fire department.

(4) Every fire protection district and regional fire protection service authority shall also establish a performance objective of not less than ninety percent for the achievement of each response time objective established under subsection (3) of this section.

[[2005 c 376 § 303](#).]

RCW [35A.92.030](#) Policy statement—Service delivery objectives (Code Cities)

(1) Every code city shall maintain a written statement or policy that establishes the following:

- (a) The existence of a fire department;
- (b) Services that the fire department is required to provide;
- (c) The basic organizational structure of the fire department;
- (d) The expected number of fire department employees; and
- (e) Functions that fire department employees are expected to perform.

(2) Every code city shall include service delivery objectives in the written statement or policy required under subsection (1) of this section. These objectives shall include specific response time objectives for the following major service components, if appropriate:

- (a) Fire suppression;
- (b) Emergency medical services;
- (c) Special operations;
- (d) Aircraft rescue and firefighting;
- (e) Marine rescue and firefighting; and
- (f) Wildland firefighting.

(3) Every code city, in order to measure the ability to arrive and begin mitigation operations before the critical events of brain death or flash-over, shall establish time objectives for the following measurements:

- (a) Turnout time;
- (b) Response time for the arrival of the first arriving engine company at a fire suppression incident and response time for the deployment of a full first alarm assignment at a fire suppression incident;
- (c) Response time for the arrival of a unit with first responder or higher level capability at an emergency medical incident; and
- (d) Response time for the arrival of an advanced life support unit at an emergency medical incident, where this service is provided by the fire department.

(4) Every code city shall also establish a performance objective of not less than ninety percent for the achievement of each response time objective established under subsection (3) of this section.

[[2005 c 376 § 203](#).]

Attachment 4: Creation of a City Fire District by Action of City Council & Voters; Transfer of Fire Department Assets to the new Fire District

RCW 52.02.160 Petition alternative, resolution—Adoption requirements—Public hearing—Voter approval—General fund reduction.

(1) As an alternative to the petition method of formation for fire protection districts provided in this chapter, the legislative authority of a city or town may by resolution, subject to the approval of the voters, establish a fire protection district with boundaries that are the same as the corporate boundaries of the city or town for the provision of fire prevention services, fire suppression services, and emergency medical services, and for the protection of life and property within the city or town.

(a) Any resolution adopted by a city or town under this section to establish a fire protection district must, at a minimum:

(i) Contain a financing plan for the fire protection district. As part of the financing plan, the city or town may propose the imposition of revenue sources authorized by this title for fire protection districts, such as property taxes, as provided in chapter 52.16 RCW, or benefit charges, as provided in chapter 52.18 RCW; and

(ii) Set a date for a public hearing on the resolution.

(b) The financing plan in the resolution adopted by the city or town must contain the following information regarding property taxes that will be imposed by the fire protection district and city or town subsequent to the formation of the district:

(i) The dollar amount the fire protection district will levy in the first year in which the fire protection district imposes any of the regular property taxes in RCW 52.16.130, 52.16.140, or 52.16.160;

(ii) The city's or town's highest lawful levy for the purposes of RCW 84.55.092, reduced by the fire protection district's levy amount from (b)(i) of this subsection. This reduced highest lawful levy becomes the city's or town's highest lawful levy since 1986 for subsequent levy limit calculations under chapter 84.55 RCW; and

(iii) The estimated aggregate net dollar amount impact on property owners within the city or town based on the changes described in (b)(i) and (ii) of this subsection (1).

(c) If a city or town proposes the initial imposition of a benefit charge as a revenue source for the fire protection district under (a) of this subsection, the resolution adopted by the city or town must comply with the requirements of RCW 52.18.030.

(d) Notice of public hearing on a resolution adopted by a city or town must be published for three consecutive weeks in a newspaper of general circulation in the city or town, and must be posted for at least fifteen days prior to the date of the hearing in three public places within the boundaries of the proposed fire protection district. All notices must contain the time, date, and place of the public hearing.

(2)(a) A resolution adopted under this section is not effective unless approved by the voters of the city or town at a general election. The resolution must be approved:

(i) By a simple majority of the voters of the city or town; or

(ii) If the resolution proposes the initial imposition of a benefit charge, by sixty percent of the voters of the city or town.

(b) An election to approve or reject a resolution forming a fire protection district, including the proposed financial plan and any imposition of revenue sources for the fire protection district, must be conducted by the election officials of the county or counties in which the proposed district is located in accordance with the general election laws of the state. If a resolution forming a fire protection district provides that the fire protection district will be governed by a board of fire commissioners, as permitted under RCW 52.14.140, then the initial fire commissioners must be elected at the same election where

the resolution is submitted to the voters authorizing the creation of the fire protection district. The election must be held at the next general election date, according to RCW [29A.04.321](#) and [29A.04.330](#), occurring after the date of the public hearing on the resolution adopted by the city or town legislative authority. The ballot title must include the information regarding property taxes that is required to be in the financing plan of the resolution under subsection (1)(b) of this section.

(c) If a ballot proposition on the resolution is approved by voters, as provided in (a) of this subsection, the county legislative authority shall by resolution declare the fire protection district organized under the name designated in the ballot proposition.

(d) Nothing contained in this chapter may be construed to alter a municipal airport fire department or affect any powers authorized under *RCW [14.08.120](#)(2). If a question arises as to whether this chapter modifies the affairs of municipal airports in any way, the answer is no.

(3) A city or town must reduce its general fund regular property tax levy by the total combined levy of the fire protection district as proposed by the district in accordance with subsection (1)(b)(i) of this section. The reduced levy amount of the city or town must occur in the first year in which the fire protection district imposes any of the property taxes in RCW [52.16.130](#), [52.16.140](#), or [52.16.160](#) and must be specified in the financing plan and ballot proposition as provided in this section. If the fire protection district does not impose all three levies under RCW [52.16.130](#), [52.16.140](#), and [52.16.160](#) when it begins operations, the city must further reduce its general fund regular property tax levy if the district initially imposes any of the levies in subsequent years, by the amount of such levy or levies initially imposed in a subsequent year.

[[2017 c 328 § 1.](#)]

NOTES:

***Reviser's note:** RCW [14.08.120](#) was amended by 2020 c 96 § 1, changing subsection (2) to subsection (1)(b).

RCW [52.02.180](#) Transfer of fire protection and emergency services from fire department to fire protection district—Procedure.

(1) Except as provided otherwise in the resolution adopted by the legislative authority of a city or town establishing a fire protection district under RCW [52.02.160](#), all powers, duties, and functions of the city or town fire department pertaining to fire protection and emergency services of the city or town are transferred to the fire protection district on its creation date.

(2)(a) The city or town fire department must transfer or deliver to the fire protection district:

(i) All reports, documents, surveys, books, records, files, papers, or written material in the possession of the city or town fire department pertaining to fire protection and emergency services powers, functions, and duties;

(ii) All real property and personal property including cabinets, furniture, office equipment, motor vehicles, and other tangible property employed by the city or town fire department in carrying out the fire protection and emergency services powers, functions, and duties; and

(iii) All funds, credits, or other assets held by the city or town fire department in connection with fire protection and emergency services powers, functions, and duties.

(b) Any appropriations made to the city or town fire department for carrying out the fire protection and emergency services powers, functions, and duties of the city or town must be transferred and credited to the fire protection district.

(c) Whenever any question arises as to the transfer of any personnel, funds, books, documents, records, papers, files, equipment, or other tangible property used or held in the exercise of the powers and the performance of the duties and functions transferred to the fire protection district, the legislative authority of the city or town must make a determination as to the proper allocation.

(3) All rules and all pending business before the city or town fire department pertaining to the fire protection and emergency services powers, functions, and duties transferred must be continued and acted upon by the fire protection district, and all existing contracts and obligations remain in full force and must be performed by the fire protection district.

(4) The transfer of powers, duties, functions, and personnel of the city or town fire department do not affect the validity of any act performed before creation of the fire protection district.

(5) If apportionments of budgeted funds are required because of the transfers, the treasurer for the city or town fire department must certify the apportionments.

(6)(a) Subject to (c) of this subsection, all employees of the city or town fire department are transferred to the fire protection district on its creation date. Upon transfer, unless an agreement for different terms of transfer is reached between the collective bargaining representatives of the transferring employees and the fire protection district, an employee is entitled to the employee rights, benefits, and privileges to which he or she would have been entitled as an employee of the city or town fire department, including rights to:

- (i) Compensation at least equal to the level at the time of transfer;
- (ii) Retirement, vacation, sick leave, and any other accrued benefit;
- (iii) Promotion and service time accrual; and
- (iv) The length or terms of probationary periods, including no requirement for an additional probationary period if one had been completed before the transfer date.

(b) If a city or town provides for civil service in its fire department, the collective bargaining representatives of the transferring employees and the fire protection district must negotiate regarding the establishment of a civil service system within the fire protection district.

(c) Nothing contained in this section may be construed to alter any existing collective bargaining unit or the provisions of any existing collective bargaining agreement until the agreement has expired or until the bargaining unit has been modified as provided by law.

[[2017 c 328 § 5.](#)]

Meeting 2 Re-cap: Committee Roundtable: What's Important to You about the Tukwila Fire Dept.?

- ▶ **Response time, quality of service**
- ▶ **Life safety protection**
- ▶ Providing education for a diverse community
- ▶ Community Trust
- ▶ Ability to engage with variety of people in the community (language, culture, residents, businesses)
- ▶ Adequate coverage in case a unit is out on a call
- ▶ They have the tools and resources to do the job

Listed in order from most to least frequently mentioned by CAC members

Committee Roundtable, cont'd.

Perceptions of the Fire Department

- ▶ Highly skilled, highly caring, do an exceptional job
- ▶ Highly skilled, amazing response times
- ▶ Fabulous interactions, prompt, respectful
- ▶ Kudo's to department
- ▶ All my interactions have been good; they are caring, good skilled people
- ▶ Concern about ability to sustain services
- ▶ Nothing but good service, professional; permitting can be slow
- ▶ All very quick, responsive interactions
- ▶ My dealings with them have been professional, great job
- ▶ They're the best

Meeting 2 Re-cap: Enhanced Services

- ▶ There are three priority items that the Department would like to add if funding were available:
 - ▶ CAREs Unit
 - ▶ Public Information Officer (PIO)
 - ▶ Additional Fire Marshal Office Staffing (FMO)

	CAREs Unit	PIO	FMO
Staffing Required	.3 FTE (contract with another provider)	1 FTE	1-3 FTE
2022 Est Cost	\$208K (reflects contribution of \$100K in regional funds)	\$123K	Per FTE: \$154K Total: \$460K
Total cost of all programs, 2022 est., full staffing model: \$791 K			

Meeting Recap: Strategic Planning Model (2021-2028)

- ▶ The model shows the projected costs of maintaining current fire department operations over the next seven years, with a bond issue in 2025 (taxes starting 2026) to fund remodel/replacement of Stations 51 and 53. The model assumes additional reserves are funding, above current levels.

	2021	2028
Total Fire Dept. Expenses—including reserves, debt service and operating expenses	\$14,440,220	\$18,552,633
Average annual growth rate	3.2%	
Equiv. City Property Tax Rate & % (assuming no lid lift in period)	\$1.80/\$1,000 AV 82%	\$1.64/\$1,000 AV 97%
Percentage of City General Fund	22.1% excluding debt service	Not modelled

Key Takeaways in the Financial Plan:

- ▶ The key differences in the model, as compared to how the City currently budgets for fire are the addition of the **reserve accounts**. The reserve amounts reflect the actual expected expenditure over the planning period. By funding reserves, there is stability in the City's contribution to Fire from year to year – no significant jumps in cost.
- ▶ Another difference between the City budget and the strategic plan is that the strategic plan includes a level of overtime expense that reflects recent experience.
- ▶ The firefighter labor contract growth in salaries from year to year is tied to local inflation rates; there was a significant 6.3% growth in that rate based on the CPI-W June to June from 2020 to 2021 which will apply in 2022.

Key Takeaways, cont'd.

- ▶ City general fund revenues grow 3% on average year to year.
- ▶ Property tax collections grow at a rate of between 1-3%, depending on how much new construction is coming on the tax rolls.
- ▶ Average annual growth rate in status quo Fire Dept. operation costs over the next 7 years is projected at 3.2%/yr. (without enhanced services)

Key Takeaways, cont'd.

- ▶ The model shows that the Fire Department currently expends the equivalent of **\$1.80/\$1,000 AV** in 2022, or 82% of all City property taxes. The share of property taxes going to the Fire Department will grow to 97% by 2028 – assuming the City does not ask voters for a general lid lift.
 - In comparison, most fire districts/regional fire authorities levy between \$1.40-\$2.00/\$1,000 AV equivalent in taxes and benefit charges.
 - The maximum City property tax rate allowed under law is **\$3.60/\$1,000 AV**—but this must be applied to support all city programs (police, parks, streets, etc.).
 - Property tax comprises 27% of the City's General Fund Revenues in 2021.

Key Takeaways, cont'd.

- ▶ Most, if not all, fire districts and most fire departments, go out to voters to secure a voter-approved funding source every few years for operations. Tukwila has never done that.
- ▶ ***Without seeking additional revenues from voters, the only way to sustain the Fire Department's projected costs at current service levels with the current operational model is through cutting costs of other City departments.***

Committee Roundtable

- Part 1: Enhanced Services
 - Thoughts about enhanced services?
 - Should all or some be a priority to fund/provide in Tukwila?
 - Why or why not?

Committee Roundtable

- Part 2: Financial Sustainability
 - How do you define financial sustainability?

Agenda Item 6: Fire Service Provider Alternatives & How Cities receive services in King County

- ▶ See packet materials for matrix comparing the authorities related to:
 - ▶ Cities
 - ▶ Fire Districts
 - ▶ Regional Fire Authorities

What choices have other cities made? *Of 39 King County cities:*

- ▶ 13 have annexed into a fire district
- ▶ 9 (including Tukwila) operate their own fire department (ranging in size from Seattle to Snoqualmie)
- ▶ 6 are part of a Regional Fire Authority's service territory
- ▶ 3 are members of a "public safety interlocal operation"—joint operation of cities and fire districts (Eastside Fire & Rescue)
- ▶ 6 contract for service from a city (Bellevue—provides service by contract with the five "points cities" and Newcastle)
- ▶ 1 contracts for service from an RFA (SeaTac)
- ▶ 1 contracts for service with a fire district (Black Diamond)

Agenda Item 7: List of Potential Future Fire/EMS Service Delivery Options (V. 12.30.21)

Option 1: Status Quo
<ul style="list-style-type: none"> • Service Provider: <i>City of Tukwila Fire Department</i>
Option 2: Status Quo “Plus” – Funding for enhanced services
<ul style="list-style-type: none"> • Service Provider: <i>City of Tukwila Fire Department</i>
Option 3: Create a Tukwila Fire District, funded solely by property taxes (no Fire Benefit Charge)
<ul style="list-style-type: none"> • Service Provider: <i>A new governmental entity and taxing district, authorized by the voters, with boundaries co-extensive with the City: Tukwila Fire District.</i>
Option 4: Create a Tukwila Fire District, funded by both property taxes and a Fire Benefit Charge
<ul style="list-style-type: none"> • Service Provider: <i>A new governmental entity and taxing district, authorized by the voters, with boundaries co-extensive with the City: Tukwila Fire District.</i>
Option 5: Partner with another fire service provider to create a Tukwila Regional Fire Authority–with a fire benefit charge
<ul style="list-style-type: none"> • Service Provider: <i>Tukwila Regional Fire Authority, a new governmental entity and taxing district, created by voter approval to provide fire suppression and emergency medical response.</i> • Potential partners: adjacent fire districts
Option 6: Contract for Service with Renton Regional Fire Authority (RRFA)
<ul style="list-style-type: none"> • Service Provider: <i>Renton Regional Fire Authority (RRFA), a separate municipal government and taxing district created by voters to provide fire suppression and emergency medical response.</i>
Option 7: Contract for Service with Puget Sound Regional Fire Authority (PSRFA)
<ul style="list-style-type: none"> • Service Provider: <i>Puget Sound Regional Fire Authority (PSFA), a separate municipal government and taxing district created by voters to provide fire suppression and emergency medical response.</i>
Option 8: Annexation into Renton RFA
(Note: the RRFA has indicated it is not willing to have the City annex directly into the RFA without first partnering in a service contract capacity for some number of years. However, because it would be very difficult to reconstitute the Tukwila Fire Department after entering into a service contract (or annexing), it makes sense to analyze what annexation might look like as a longer-term option)
<ul style="list-style-type: none"> • Service Provider: Renton RFA (See Option 6)
Option 9: Annex into Puget Sound Regional Fire Authority
(Note: the PSRFA has indicated it <i>may</i> be willing to entertain direct annexation of the City without first entering into a service contract; further discussion would be required. Because it would be very difficult to reconstitute the Tukwila Fire Department after entering into a service contract, it is important to consider how annexation might look as a longer-term option)
<ul style="list-style-type: none"> • Service Provider: Puget Sound Regional Fire Authority (See Option 7)

Each of these Options primarily describe a service provider and funding mechanism. We will compare and contrast each, including the cost, service levels and implementation path. The Committee may identify additional options.