Respond Efficiently • Execute Flawlessly • BE NICE!

ADOPTED NOVEMBER 2, 2015

BUDGET FY 2016

The following document will provide you with an overview of the District as well as the coming year's projected revenue and expenditures. You will find information on trends the District has been facing along with information on how WPFR compares to other agencies. .

TO OUR CITIZENS

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Description of the District

West Pierce Fire & Rescue (WPFR) was created March 1, 2011 with the merger of the Lakewood and University Place Fire Departments. The District provides service to the cities of Lakewood and University Place and the Town of Steilacoom. Known as Pierce County Fire District No. 3, it was established in 1944. The District now operates using the name of West Pierce Fire & Rescue. The District operates under Revised Code of Washington (RCW) title 52 and is a municipal corporation as defined by law in the State of Washington pursuant to RCW 41.24.010, operating as a junior taxing district.

The District is 31 square miles and serves a population of 92,223. (See District map, page 6) WPFR is governed by a Board of five elected officials, Fire Commissioners, who serve six-year terms. (See page 7) The Board appoints a Fire Chief to oversee day-to-day operations.

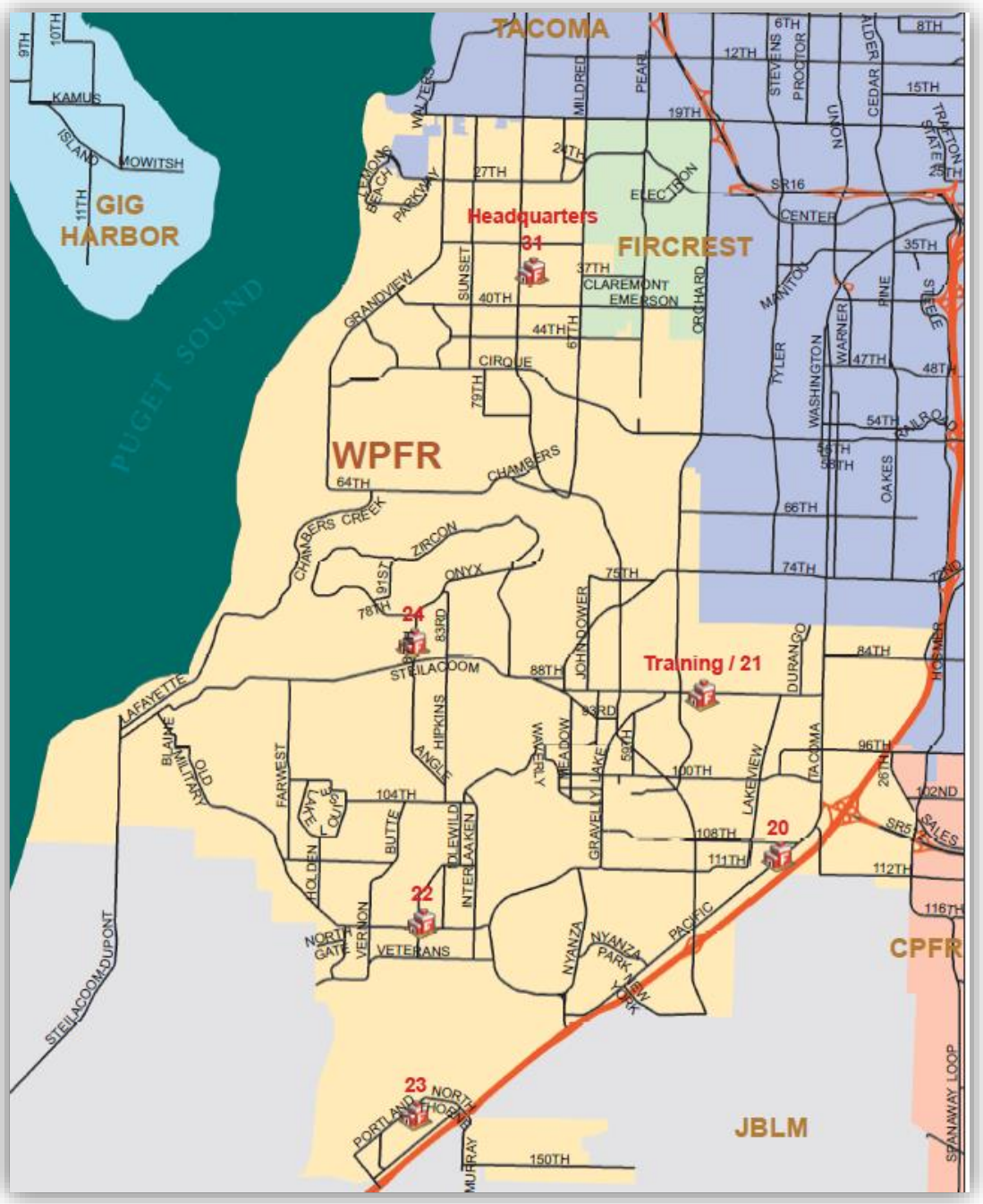
WPFR provides numerous services to the community including Fire, Emergency Medical Services (EMS) and transport, Technical Rescue, Hazardous Materials response, Special Operations, Fire Prevention, Inspections & Code Enforcement, as well as Fire & Life Safety Education. There are currently six fire stations, which operate 24 hours a day / 7 days a week, located strategically throughout its borders. In August of 2014, the District sold its seventh station, Station 32. WPFR is currently undergoing a Standards of Coverage study to assist with future growth, assess community risk, and service delivery models. Once this study is complete, a determination will be made as to if a seventh station is necessary and if so, where.

In 2014 the District responded to 14,085 incidents. The District employs 206 full time employees, including 29 employees for its 9-1-1 Dispatch Center. This center, known as Fire Comm, provides service to all of Pierce County, with the exception of the City of Tacoma Fire Department. Central Pierce Fire & Rescue returned to the center in May of 2015. The center answered 107,468 calls in 2014, dispatching 49,267 incidents and is funded through user fees. Fire Comm is in the process of transitioning into South Sound 911, an agency formed in 2013.

Several major institutions lie within WPFR borders, the District maintains contracts for service with the following agencies; Western State Hospital, St. Clare Hospital, Clover Park Technical College, Pierce College, Pierce County for Chambers Creek Properties, Pierce Transit, Lakewood Water District, Clover Park School District and University Place School District. The school districts are comprised of four high schools, two intermediate schools, five middle/junior high schools, 15 primary/elementary schools, and five private schools.

At merge, WPFR was designated a Class 3 fire department through the Washington Survey and Rating Bureau. In July of 2014 WPFR underwent a re-rate by the agency, the District maintained its Class 3 rating. The Town of Steilacoom was also awarded a Class 3, attributable to the service they receive from WPFR.

District Map



Board of Fire Commissioners

POSITIONS, TERMS, AND BIOS

Position 1 Bart Dalton 2014-2019

Bart was born in Shelbyville, Indiana. He married his High School sweetheart, Barb, in 1970. He attended Miami University of Ohio for his BA and Southern Illinois University for his MBA. He spent 5 1/2 years in the Air Force as a radar controller and got out at the rank of Captain. After the Air Force, he started a career in the Financial Advising arena and has been in that field since 1979. He has been working for Edward Jones & Company since 1990.

Bart and Barb have two grown children. Their son lives and works in the United Kingdom and has two children. Their daughter lives in Dupont, teaches at Clover Park High School, and coaches women's soccer at the University of St. Martins. She also has two children.

Bart has over 30 years of community service in the Lakewood/University Place community. He has served on various boards and committees from foundations, schools, chambers and clubs. He is a past president of the local Kiwanis club and still serves on its board of directors. Bart started his service with the local Fire community with helping with a strategic planning effort in 2000. Since then he has been on its Civil Service board, co-chaired levy and bond boards and is currently a commissioner.

Position 2 John Clancy 2010-2015

Commissioner Clancy attended the University of Puget Sound where he earned a Bachelor of Arts in Communications in 1985. He has represented the Citizens of the District since 2004 as a Fire Commissioner, having served as Chair and Vice-Chair during that time. Commissioner Clancy has lived in Lakewood since 1969 and has three sons. John has had the opportunity to serve the community in many ways, including being a committee member of Clover Park Citizen's Committee for Schools and a volunteer for Paint Tacoma-Pierce County Beautiful.

Position 3 Dan Rankin 2012-2017

Commissioner Rankin has been with the District for 35 years. The first fifteen years as a volunteer and the last twenty years on the Board of Commissioners. He is retired from Department of Defense, having worked for U.S. Navy as a Federal Civil Service Worker for 37 years. Commissioner Rankin retired from U.S.A.F. with 20 ½ years. He is married to wife Myrt and has two grown adult children.

Position 4 Grant Erb 2010-2015

In his life prior to the Fire Service, Commissioner Erb graduated from Wilson High School, Washington State University (B.S. Zoology), and the University of Washington (B.S. Fisheries Biology); he also received two Associate Degrees from T.C.C. while working for TFD. When not attending school, Commissioner Erb served as a Marine Corps Officer for three years (1972-1975), including a tour overseas. He has been married to Elizabeth for 25-plus years. Commissioner Erb is also an avid shotgun target shooter (trap, skeet, and sporting clays), and have received more than "a few" medals at the NW Police/Fire, CANAM and World Police/Fire Games.

Commissioner Erb recently retired after 34 years with the Tacoma Fire Department, where he worked as a Firefighter/Paramedic, Field Lieutenant, Fire Inspector/Investigator, Executive Board member of IAFF Local 31, and finished his career on Engine 6 and the Fireboat. Currently serving as Board Chairperson, and as a representative to the South Sound 911 Policy Board.

Position 5 John Sheeran 2014-2019

Commissioner Sheeran graduated from Bellevue High in 1982, and Whitman College in 1986. After trying to sell futons for a few years, he went into commercial real estate for four years before going to law school here in Tacoma. He started at UPS School of Law, and then the school sold to Seattle University, so he graduated from SU School of Law in 1996. That same year he married Marnie, and became a deputy prosecuting attorney here in Pierce County. Commissioner Sheeran and his wife have lived in Pierce County for 20 years, the last 5 of which have been in University Place.

In the Pierce County Prosecutor's Office he has prosecuted DUIs, domestic violence, sexual assault, meth labs, and murder cases; he also spent two years in the Appeals Unit, and appeared before the Court of Appeals and the State Supreme Court. Commissioner Sheeran was in charge of the Drug Unit and is currently the Felony Division Chief. While with the prosecutor's office he has served on the Washington Council of Police and Sheriffs (WACOPS) Executive Board, and was the president of the Public Safety Employee Insurance Corp., which provides disability insurance to law enforcement officers, he was also president of the deputy prosecuting attorneys guild.

Leadership

EXECUTIVE STAFF

Fire Chief – Jim Sharp

Executive Assistant to the Chief – Tammy Roy

Deputy Chief – Mitch Sagers

Assistant Chiefs

Paul Tinsley - Operations

Lloyd Christianson - Training, EMS, & Fleet

Karl Roth - Prevention & Logistics

Eric Norton - Fire Communications & Information Technology

Director of Administrative Services & Finance – Koree Wick

Community & Media Relations Manager – Jenny Weekes

LEADERSHIP GUIDELINE

West Pierce Fire & Rescue recognizes the critical importance of leadership at all levels. The following delineates the leadership expectations, standards and philosophy that all employees of West Pierce Fire & Rescue must strive to uphold.

- MISSION STATEMENT *(adopted by the Board of Fire Commissioners)*: West Pierce Fire & Rescue, in partnership with the community, protects lives and property through a well-trained, cost effective, pro-active fire department, serving and educating citizens.

- VISION STATEMENT *(adopted by the Board of Fire Commissioners)*: West Pierce Fire & Rescue is a premier fire and life safety organization, dedicated to providing modern, community focused service.

- MOTTO: Respond Efficiently. Execute Flawlessly. BE NICE!

- PRIORITIES AND PRINCIPLES: When the priorities and principles are clear, employees do not have to rely on direction from above.
  - Response - Response includes the effective and efficient response to every alarm, along with every request from citizens and fellow employees. The maintenance of our facilities, vehicles, and

equipment is necessary for providing an effective, efficient response. We must also maintain our minds and bodies so we are always mentally and physically prepared to respond.

- Owner Satisfaction/Customer Service - BE NICE! This includes providing positive public interaction, education, and an efficient, effective service which is fiscally responsible. Understanding the needs of citizens and fellow employees is paramount.
- Training - Training is critical, allowing us to excel and helping us develop and refine our leaders.
- Safety - Know the rules, follow the rules, make quality decisions, and watch out for one another. First and foremost is the safety of our personnel; however, it also includes the safety of citizens through our efforts in emergency response, inspections, code enforcement, and public education.
- Respect - Respect for each other and all citizens. Disparaging remarks about fellow employees or citizens are not acceptable. Look at all citizens as if they were your mother, father, brother, or sister and treat them as you would expect them to be treated.
- Leadership - Set the example and lead, regardless of rank or position. Don't be afraid to make decisions. Expect support from above as long as the decision you made attempted to follow a reasonable end and was executed in the best interest of West Pierce Fire & Rescue and the community.

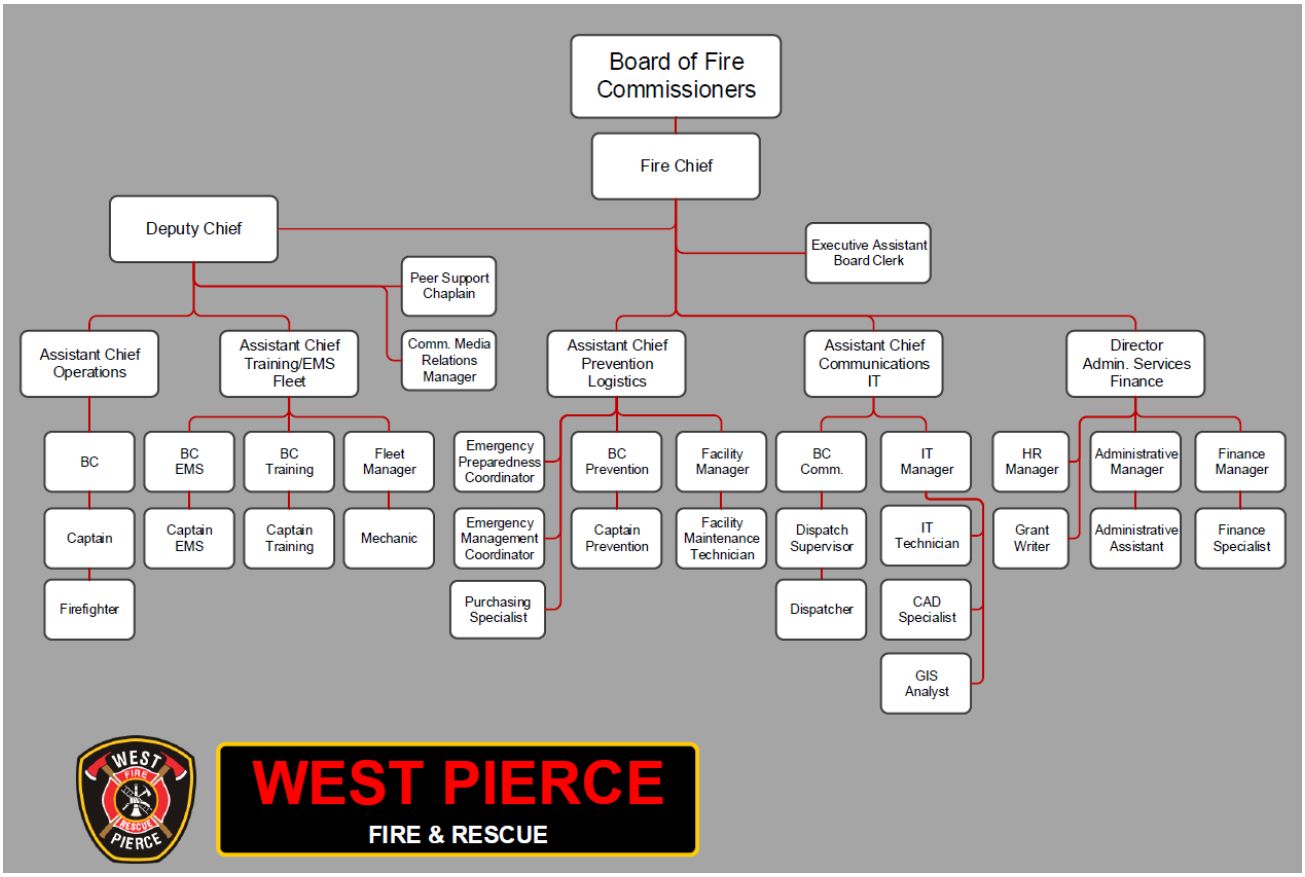
- LEADERSHIP EXPECTATIONS: Leadership is something that at times means different things to different people. Everybody has, or should have, people who they consider to be a mentor. These are people who exemplify good leadership. While people may define leadership differently, it is important that a healthy, progressive organization develop into its culture some idea of leadership expectations. That is the point of these expectations. The following is not a "standard" rather it is a method by which we can demonstrate our expectations as leaders. This document is fluid and should be changed when circumstances dictate and as we progress as an organization.
- Leadership is the process of influencing others to carry out the mission by providing purpose, direction, and motivation while demonstrating tact, candor, and a professional image.
- Leadership requires the understanding of human nature. Committed leaders are goal oriented, responsible for developing and mentoring others in an ethical, professional manner in order to create a positive influence.
- A leader should utilize the strengths of experience while commanding confidence and demonstrating composure and moral integrity in the decisive completion of a task.
- Lead by example - All leaders should "set the tone". The culture of an organization is primarily determined by the way leaders act, look, and perform. Participate in training, lead training exercises and don't be afraid to make a decision. Get out in front and lead during all activities. Stay motivated and motivate others. Leaders are always being evaluated by their people and by the public. This "evaluation" process requires a leader to be able to accept constructive criticism.
    - Integrity - Be "up front" and always tell the truth. Don't hide information for the sake of manipulating someone. Show loyalty to subordinates, superiors, and West Pierce Fire & Rescue.

Always be confident, composed, and exhibit moral integrity. Stealing, lying, or other affronts to what we know as "integrity" should not be tolerated by anyone at West Pierce Fire & Rescue.

- Technical proficiency - Get trained, stay trained, develop professionally, and always attempt to execute your skills flawlessly. The best service we can provide is when we execute flawlessly. Leaders that take an active role in training set an example to follow.
- Employ "Situational Leadership" - Good leaders understand that different people and different situations call for various leadership styles. At times, a participatory style may be most applicable while others will require a direct leadership style. Good leaders are flexible and will adapt to changing circumstances while always being aware of the policies and priorities of the organization.
- Commitment- Good leaders are committed to their people, the citizens, and the principles under which they operate.
- Fairness - Fairness is not rocket science. Being even-handed in your dealings with people is a virtue. Remember to always praise in public and admonish in private.
- Adaptability - A good leader is flexible enough to adapt to change in a positive manner without negatively affecting their peers.
- Accountability – A West Pierce Fire & Rescue leader will not be fearful to take responsibility for error. Conversely, they should share the rewards of success.
- Succession – Good leaders share their knowledge and strive to develop others into future leaders.

- PARTNERS IN SERVICE: West Pierce Fire & Rescue, its labor organizations and all of its employees are committed to building and maintaining a partnership that enhances and nurtures our collective strength and resilience. This commitment allows us to perform as 'Partners in Service', striving to provide the highest level of service and professionalism to the citizens we collectively serve, while supporting the needs of our employees and their families.

Organization Chart



Employee Counts

Executive Staff – 9

Peer Support – 3 *(Part-time)*

Operations – 133

Training/EMS – 5

Fleet - 4

Emergency Management – 2

Prevention - 7

Logistics – 5

Fire Comm – 29.5

IT - 3

Administrative Services/Finance – 9

Divisions of WPFR

LEGISLATIVE

Your elected Board of Fire Commissioners governs the agency. They meet twice monthly, on the first and third Tuesday, to conduct business.

OPERATIONS

Operations encompasses all emergency response programs. Daily, one Battalion Chief supervises six engine companies, one ladder truck company, four full-time medic units, and one peak activity medic unit (PAU). In addition to emergency responses, Operations also administers the following programs; Special Operations Rescue Team (the District belongs to a regional response team consisting of CPFR, Gig Harbor Fire & Medic One and EPFR), Marine Operations (three marine crafts; one on American Lake, one out of Narrows Marina and one trailered), and Hazardous Incident Team (the District belongs to a regional response team consisting of CPFR, Graham Fire & Rescue, Gig Harbor Fire & Medic One and EPFR). WPFR has 54 Paramedics, 96 Emergency Medical Technicians, 31 Technical Rescue Technicians, 20 Rescue Divers, 26 Rescue Swimmers, 19 Marine Pilots, and 15 Hazmat Technicians. In 2014, the District responded to 14,085 incidents. 66.47% of which were Emergency Medical Services (EMS) related.

TRAINING, EMS, AND FLEET

Training is responsible for scheduling, tracking, and coordinating the delivery of training for all district personnel. This training includes but is not limited to; firefighting fundamentals, safety, emergency vehicle operations, fire officer and command functions, specialized rescue operations, hazardous materials responses, dive and marine operations, along with customer service and leadership development. Training develops many of these classes and conducts or coordinates regional training with many other fire agencies as well.

EMS supports 54 paramedics and 96 Emergency Medical Technicians (EMTs) by providing continuing medical education in a variety of ways. These include classroom and hands on training, the use of on-line programs, and focused EMS conferences. These modalities provide ongoing medical education in order to deliver high caliber service and maintain EMS certifications.

Fleet is responsible for all WPFR apparatus, vehicles, vessels, and trailers. Additionally, the District contracts to provide regular checks and routine maintenance on an additional 70 pieces of fire service equipment. Fleet also conducts the engine maintenance and repair services for six facility generators, two “breathing air” compressors and all of the district’s small power tools.

LOGISTICS (PREVENTION, FACILITIES & EMERGENCY MANAGEMENT)

Prevention provides public education programs as well as fire prevention and code enforcement activities. Public Education programs include; preschool, Safe Sitter, elementary school, CPR/First Aid, Fire Prevention Week, newsletters, car seat inspections, water safety, sport helmet fitting & sales, crime free multi-housing, and station tours. Fire Prevention and Code Enforcement activities include; fire code, building and pre-application meetings, plan review, and fire investigation. The division also supports and coordinates numerous community events, including; Read Across America, Disaster Preparedness Day, Kids Fishing Derby, Mock DUI Crash, Duck Daze Open House, SummerFEST, National Night Out, UP Festival, Caring for Kids, UP Back to School Fair, and Pumpkin Patch. Approximately 1,400 smoke alarms in over 400 homes were installed in 2014, 33 press releases were sent to local media, a total of 1,851 inspections were performed, which includes 121 new construction inspections, 1,214 business inspections, and 190 fire protection systems inspections.

The District has 10 facilities, including six stations, fleet/facilities maintenance shop, two boathouses, and training ground; totaling approximately 105,000 square feet of buildings with 8.75 acres of combined exterior space all valued at over $15.2 million.

Emergency Management encompasses both preparedness and situation management. Community Emergency Response Teams (CERT) are a critical component of preparedness. WPFR had 1,277 hours of volunteer hours in 2014 from 27 community volunteers. In 2013, the District's program received a national award. Development of emergency plans, both internal and external are also done within this division. WPFR Chief Officers participated in a senior official's workshop, emphasizing whole community planning and response. They also participated with Pierce County in an Integrated Emergency Management course which brought together leaders and staff who may have a role in planning and/or emergency response for the 2015 U.S. Open. In addition, WPFR participated in the ShakeOut 2014.

FIRE COMM AND INFORMATION TECHNOLOGY (IT)

Fire Comm has been in existence since 1986, it serves as a dedicated Fire & EMS dispatch center for 13 user agencies along with Pierce County Department of Emergency Management, and the Pierce County Fire Marshal's Office. In 2014, Fire Comm handled 107,468 phone calls resulting in 49,267 Computer Aided Dispatch (CAD) entries. In addition to the Dispatch Center, Fire Comm staff handle CAD system maintenance and upgrades and evaluation and management of Emergency Medical Dispatch (EMD) protocols. The Center operates 24 hours a day / 7 days a week. In 2015 WPFR contracted for services to SS911 as that new agency continues to evolve.

IT is responsible for enterprise technologies providing administrative information services, communication services, cellular and broadband services, geographic information services, wireless access services, computer aided dispatch (CAD) services, helpdesk services, and a wide range of general technology services. The general technology services include but are not limited to, internal and external network connections for 7 WPFR buildings and 8 external user agencies within Pierce County, 911 communication access for 50+ mobile data computers throughout Pierce County's Fire agencies, secure user authentication

for information system access, distributed file access for both shared and private documents, email, accounting, fire records, electronic patient care records, video security, Voice Over IP (VOIP) telephone system, and a wide variety of software. The division is also responsible for all technology related hardware and peripheral equipment ranging from network connected mass storage arrays to desktop computers.

ADMINISTRATIVE SERVICES AND FINANCE

This division operates the business side of the organization with responsibilities including, but not limited to, finance (payroll, accounts payable, accounts receivable, budgeting, investments, grant administration and writing); human resources, risk management, benefits coordination, records retention, public records requests, contracts management, as well as staff and program support to all divisions of WPFR.

Frequently Asked Questions

DOES THE FIRE DISTRICT GET AUDITED?

Yes, the District undergoes an audit by the Washington State Auditor's office annually. All audit reports can be found at their website. www.sao.wa.gov

The District also receives a Single Year Audit for federal grants as a result of expending in excess of $500,000 in federal funds in a calendar year. The results of these audits are also available at the auditor's website.

The District recently completed its audit for FY2014 which is now available at the above web-site.

WHAT IS ASSESSED VALUE (AV) AND HOW IS IT DETERMINED?

Procedure
According to the state law RCW 84.40.030, Assessors are required to value all taxable property at 100% of its true and fair market value taking into consideration the highest and best use of the property.

Revaluation of real property is performed on an annual basis in Pierce County using current market value trends. All property is physically inspected at least once every six years (RCW 84.40.030 and 84.41.041). Revaluation is an additional aspect to the continuous appraisal of new construction, remodeling and other characteristic changes.

Real Property Assessment
Pierce County appraisers take into consideration a wide range of factors to ensure accuracy and equity when estimating the assessed value of all types of property. Each of the three approaches to value has a distinctive method to measure and understand the motives of the buyers, sellers, investors, developers and financiers in the current marketplace. An appraiser determines value for residential properties by using either the cost or the market approach. The income approach is used primarily for commercial properties.

Approaches to Value

- **Cost Approach:** This method applies the principle of substitution. A knowledgeable individual would not pay more than the cost of a comparable property with similar location and utility. The appraiser estimates the cost new to replace or reproduce the improvements deducts from cost new, physical, functional and economic conditions that affect its value, adds the estimated land value to determine the total assessed value of the property.

- **Market Approach:** This method is a process of analyzing sales of similar properties that have recently sold. Adjustments are made for certain differences between the properties such as age, condition, area and amenities to determine the total assessed value.
- **Income Approach:** The income capitalization approach to value is used primarily for commercial properties. Value is based on the property's income generating potential. An analysis of income, vacancy, credit loss and operating expenses with an appropriate capitalization rate is necessary to properly determine a valuation by this method.

WHAT IS THE MAKE UP OF THE DISTRICT AS FAR AS PROPERTY USE?

In 2015, the District is comprised of 27.32% Commercial Use, 3.34% Industrial and 69.33% Residential. Residential rose 2.92% from 2014 into 2015.

WHAT TYPES OF PROPERTY TAX LEVIES DOES THE DISTRICT USE?

There are three property tax levies that provide the District with its revenue, as defined in RCW 84.52 and 52.16:

1. ***Regular Levy*** – Statutory limit $1.50 per $1,000 of AV

2. ***EMS Levy*** – Statutory limit $0.50 per $1,000 of AV

3. ***M&O Levy*** – Voter approved; requires a super majority to pass; 60% approval and validation against the previous general election.

TO OUR CITIZENS

HOW IS MY TAX CALCULATED?

The assessed value of your home is used to calculate the taxes paid to the District. Taxes are calculated by multiplying the local tax rate by each $1,000 of assessed value. For WPFR;

Regular Levy is $1.50 per $1,000
EMS Levy is $0.50 per $1,000
For a home valued at $200,000 the calculation would be; $200,000 / $1,000 x $2.00 = $400

For the M&O Levy, it works a bit differently. For this levy the dollar amount requested by the District is used to establish a rate per $1,000 once certified AV's are known. For example, the 2016 levy is $10,975,000, with an anticipated AV for the District of $8,170,086,648 (for M&O Levy), the rate per $1,000 is estimated at $1.3433.

The calculation looks like this; $10,975,000 / (($8,170,086,648) / $1,000)) = $1.3433.

For the case of the $200,000 home, they would pay an additional $271.46 for the M&O Levy. Calculated; $200,000 / $1,000 x $1.3433 = $268.66.

WHAT IS THE BEGINNING FUND BALANCE?

Because first half property taxes are not due until April 30th, major tax collections are not received by the District until May. This makes it necessary to budget for a beginning fund balance to fund operations during that period of time, which are dollars carried forward from the prior year.

HOW IS BEGINNING FUND BALANCE DETERMINED?

The Board has determined it is necessary to begin the budget year with the equivalent of 20% of the previous year's operating budget (Board Policy 1020). Without receiving major tax revenues until May, it is essential the District maintain sufficient funds to maintain service. That amount, in addition to miscellaneous revenue sources, funds operations for the first four months of the year.

WHAT FUNDS DOES THE DISTRICT MAINTAIN?

- **Expense**: The Expense Fund of the District is also referred to as the General Fund. This fund is used to transact the financial operations of the District. In the most general terms, it's the checking account.
- **Reserve**: The Reserve Fund is often referred to as the Equipment Replacement Reserve (ERR). Essentially, the reserve funds are set aside for the purchase of specific large capital items on a set schedule, such as apparatus, vehicles, facilities, and technology. For an item to be included in the fund its value must be in excess of $100,000. The current balance of the reserve fund is $7.3 million; which

includes internally restricted funds to account for the HRA liability of employee fund balances, facilities, and Stabilization Fund dollars established by Board Policy. Funds from the sale of Station 32 are including here while the District undergoes a Standards of Cover assessment to determine the need, if any, for additional/or changes to, facilities. The Stabilization Fund houses funds necessary to pay for unemployment compensation were the District to fail a levy; WPFR is a reimbursable employer, therefore it is responsible for 100% of unemployment compensation of anyone laid off.

General Obligation Bond (GOB): The GOB Fund is used to pay debt service for outstanding bonds. For the non-voter approved bonds, funds are transferred from the Expense Fund to the GOB Fund in June and December to pay for debt service. For the voter approved bonds from Lakewood; a separate tax is collected annually to pay for debt service, these taxes are deposited directly into the GOB Fund to pay debt service in June and December.

OTHER THAN TAXES, WHAT ARE THE MAJOR SOURCES OF REVENUE?

Transport fees and contracts for service make up the bulk of the remainder of the District's funding sources.

WHAT ARE TRANSPORT FEES?

Transport fees are the charges associated with emergency medical responses where the District treats and transports patients. WPFR utilizes the services of Systems Design, based in Silverdale, to process transport billing.

SINCE WE HAVE AN EMS LEVY, WHY DO WE BILL FOR TRANSPORTS?

While it's true the citizens pay $0.50 per $1,000 of AV for an EMS Levy; this tax revenue does not fully fund the EMS program. It is necessary to bill for transport service in order to mitigate costs. The District utilizes an EMS Membership program for citizens, this program allows for their EMS Levy dollars to pay for any balance not paid by insurance.

WHY DOES A FIRE ENGINE COME WHEN YOU CALL FOR AN AMBULANCE?

Modern fire departments have evolved into "all-hazard" agencies. Fires, roadway crashes, medical responses, special operation rescues, and hazardous material incidents are some of the many emergencies we respond to. We never know what the next emergency might be. All WPFR personnel are highly trained as Emergency Medical Technicians or Paramedics. 911 calls for medical assistance are screened by our dispatchers who send the most appropriate response based on the seriousness of the situation. Situations requiring extrication and lifting of patients, CPR, and serious medical conditions require several people to safely provide care. A

fire engine and an ambulance may respond to your emergency. If your situation can be handled with two people, the fire engine and crew become available to respond to the next 911 call.

WHAT FIRE PROTECTION CONTRACTS DOES THE DISTRICT HAVE?

State law, RCW 52.30.020, requires that Washington State tax-exempt government entities which are within a fire district contract for fire protection. The District's current contracts include: Western State Hospital, Pierce County, Pierce College, Pierce Transit, Clover Park School District, Clover Park Technical College, WSDOT, Department of Fish & Wildlife, University Place School District, and Tacoma Public Utilities.

DOES THE DISTRICT HAVE OTHER CONTRACTS FOR SERVICE?

The District maintains a contract for service for Fire Protection with the Veteran's Administration for the American Lake location as well as a contract for services for Lakewood Water District.

The District has a contract to provide Fire Marshal services with the City of Lakewood.

Fire District 13 (Brown's Point) contracts with the District to maintain their fleet of vehicles. Tacoma Fire Department also contracts with WPFR for pump testing on their fire apparatus.

In 2012, the District entered into a long-term agreement with the Town of Steilacoom to provide emergency response services.

WHY DOES A FIRE ENGINE HAVE THREE PEOPLE?

Federal and State laws mandate that firefighters never enter a fire building alone. They must operate as a "buddy-team" and maintain constant voice or visual contact with each other. The law also requires there is a minimum of two firefighters standing by outside the structure, ready to effect a rescue of the interior crew should they become lost or trapped by a collapse or escalating fire conditions. In a very specific situation when there is a confirmed fire victim trapped, the rule can be sidestepped and the interior two member crew may enter with only one exterior firefighter standing by. On most fires, our Incident Commander arrives on the scene first, assessing the situation and planning the strategy and tactics needed for control. When the first fire engine arrives, the minimum four person (2 in-2 out) complement has been met, minimizing further delays interior firefighting efforts.

TO OUR CITIZENS

WHAT IS THE DISTRICT'S INSURANCE RATING (ISO)?

WPFR is a class 3 Fire Department.

WHO ESTABLISHES THE INSURANCE RATING AND HOW DOES IT AFFECT ME?

The Washington State Survey and Ratings Bureau (WSRB) assesses fire departments in our state. They use a consistent set of guidelines to evaluate a fire department to help determine your level of fire protection; which helps insurance companies establish insurance rates. For insurance companies, knowing the capabilities of a fire department is important. The better the fire department, the better protected a building is from fire damage and loss. WSRB gives a rank of 1 to 10, with 1 being the best and 10 being no protection at all.

WHAT DEBT DOES THE DISTRICT HAVE?

The District has a non-voter approved bonds; the debt service on these bonds is paid for using General Fund dollars. The bonds was refinanced in 2011. The refinanced bonds will expire in 2021, which goes unchanged from the original expiration date.

The voters of the City of Lakewood approved a 20-year $14.3 Million bond in 2001 for infrastructure improvements. The debt service for these bonds is a separate tax source. These bonds were refinanced in 2010 and will expire in 2021. *(The repayment of these bonds remains with Lakewood taxpayers only).*

Oversight – Financial & Accountability

BOARD OF FIRE COMMISSIONERS

- The Board of Fire Commissioners are responsible for certain duties and responsibilities required to properly manage the affairs and conduct the official business of the District, as prescribed by law.
- Board Policy 1000
  - FINANCIAL DUTIES AND RESPONSIBILITIES:
    - Insofar as practicable, purchases and public works by the District shall be based on competitive bids. A formal sealed bid procedure shall be used as standard procedure for purchases and contracts for purchases executed by the Board, in accordance with applicable RCW's.
    - The Board may establish an expense fund, reserve fund, local improvement district fund, general obligation bond fund, and such other funds as may be required, in the County Treasurer's office. The reserve fund, or any part of it, may be transferred by County Treasurer to other funds of the District at any time by order of the Board.
    - The Board may include in its annual budget items of possible outlay to be provided for and held in reserve for any District purpose.
    - Disbursal of funds shall occur by issuing checks following approval by a majority of the Board and by the District Secretary.
    - The Board shall have authority to contract indebtedness and to refund same for any general District purpose, including expenses of maintenance, operation and administration, and the acquisition of firefighting facilities by the issuance and sale of general obligation bonds and/or limited obligation bonds.
    - The Board may not incur expenses or other financial obligations payable in any year in excess of the aggregate amount of taxes levied for that year, revenues derived from all other sources, and the cash balances on hand in the expense and reserve funds of the District on the first day of that year, except as authorized by the issuance and sale of general obligation bonds, the creation of local improvement districts, and the issuance of local improvement bonds and warrants of the District.
    - The District may accept and receive on behalf of the District any money or property donated, devised, or bequeathed to the District, and may carry out the terms of the donation, devise, or bequest, if within the powers granted by law to fire protection districts. In the absence of such terms, the District may expend or use the money or property for District purposes as determined by the Board.
    - The Board may, by resolution, for fire protection purposes authorized by law, fix and impose a service charge upon personal property and improvements to real property, which are located within the fire protection district on the date specified and which have or will receive the benefit of fire protection provided by the District, to be paid by the owners of such properties, in accordance with RCW 52.18.010 through 52.18.900.

TO OUR CITIZENS

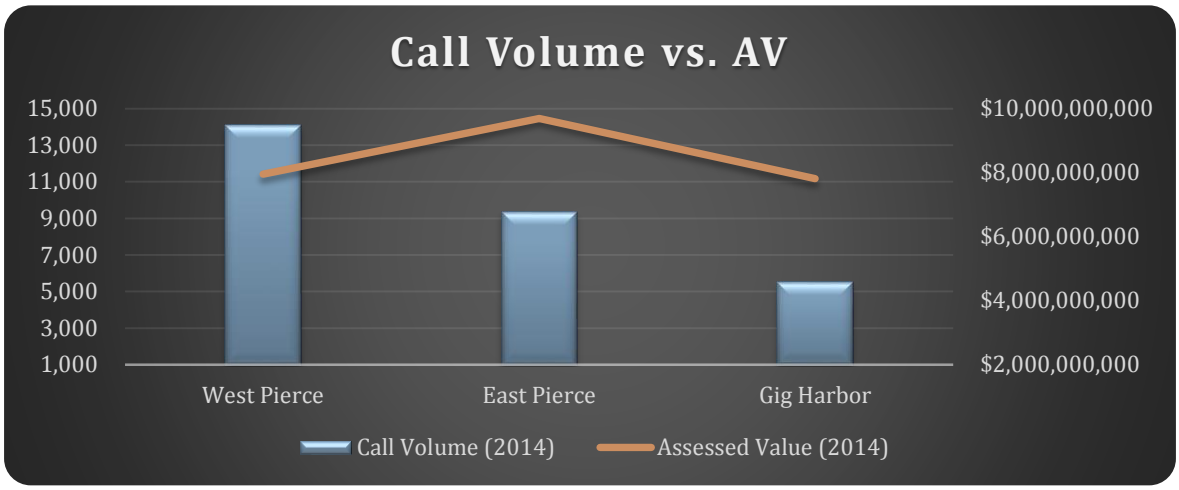
WASHINGTON STATE AUDITORS OFFICE

- www.sao.wa.gov
- Annual audit *(reports available on-line)*
  - Accountability
  - Financial Statements
  - Single-year audit of federal grants
    - When over $500,000 of federal grant funds are expended in one year

How do we compare?

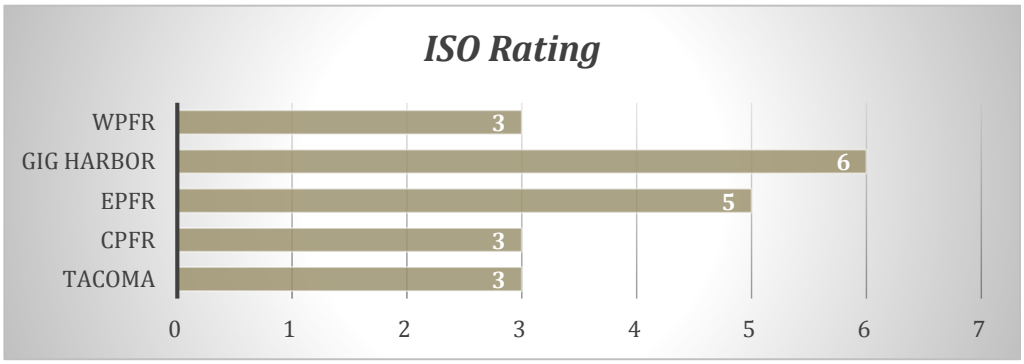
HOW DOES WPFR COMPARE IN ASSESSED VALUE VS CALL VOLUME?

Due to its demographics, WPFR has the highest overall tax rate. We are the most urbanized fire district in Pierce County, with high call volume and AV on the lower end of comparable districts.



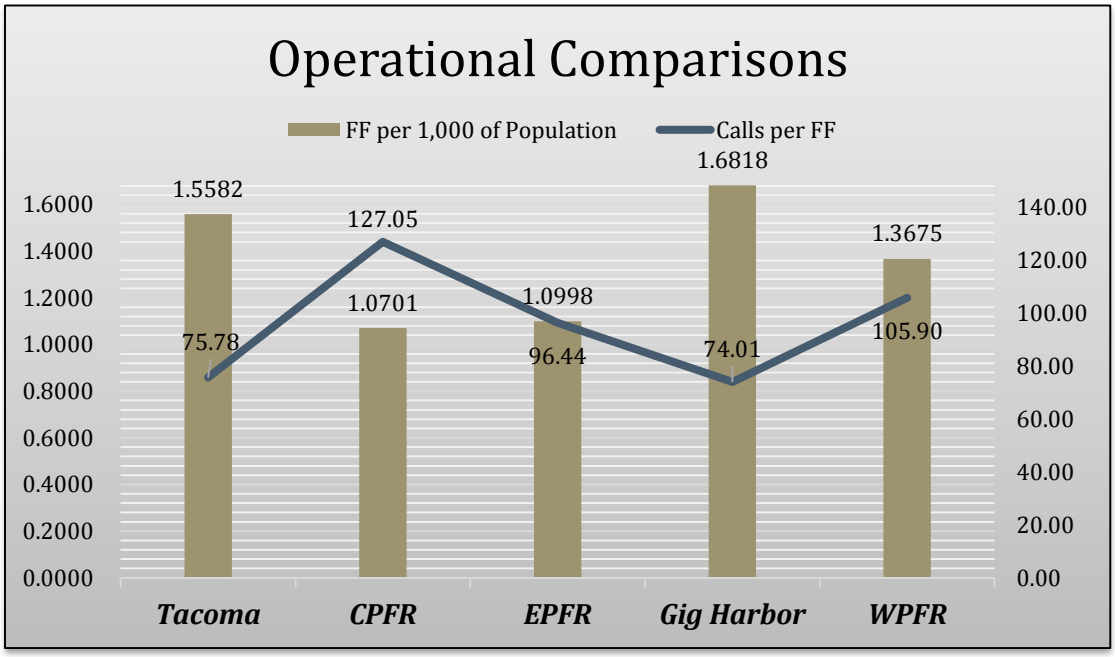
WHAT IS WPFR'S INSURANCE RATING COMPARED TO SURROUNDING AGENCIES?

As you can see by the graph below, WPFR is one of the leaders in insurance rating in this area. As was explained in the FAQ's on page 21, the WSRB rates fire protection from a 1 to a 10, 1 being the best. There are only 3 agencies in the State with ratings better than a 3.



HOW DOES WPFR COMPARE IN OPERATIONS STAFFING?

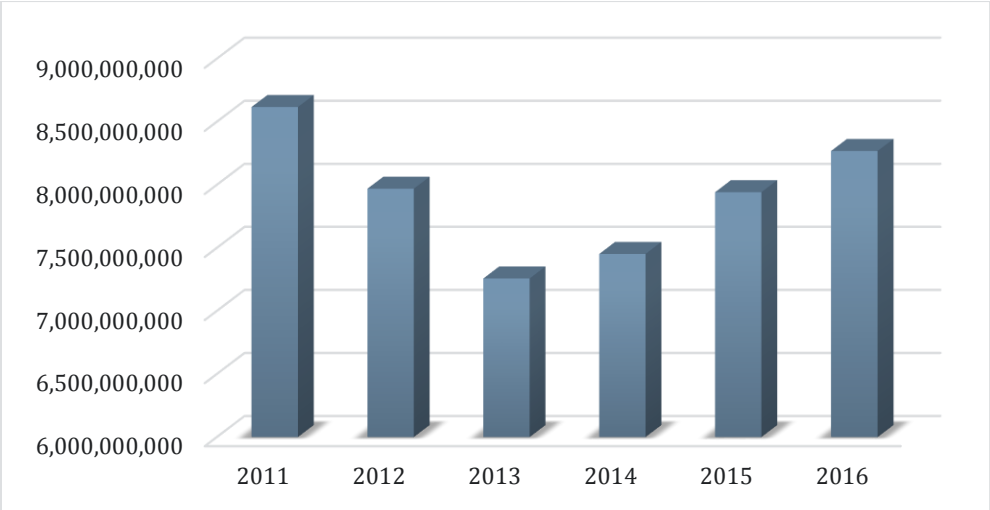
The following graph represents operational staffing comparisons of WPFR to other agencies in Pierce County. As you can see, WPFR has the second highest calls per firefighter at 105.9 and maintains a low number of firefighters per 1,000 of population, currently at 1.36.



Trends

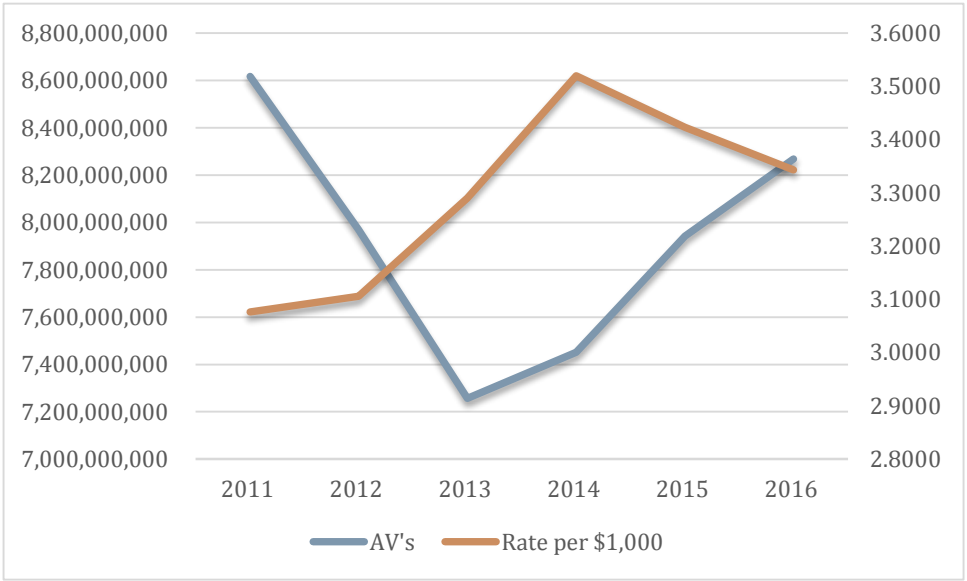
ASSESSED VALUE

The District's Assessed Value (AV) has declined by 7.84% since 2011 ($8,616,834,655). Preliminary values released by the Assessor Treasurers office in August indicate a 4.12% increase for a value of $8,268,400,712 for 2016, this will be the second year in a row of positive change.



ASSESED VALUE AS IT RELATES TO LEVY RATE PER $1,000

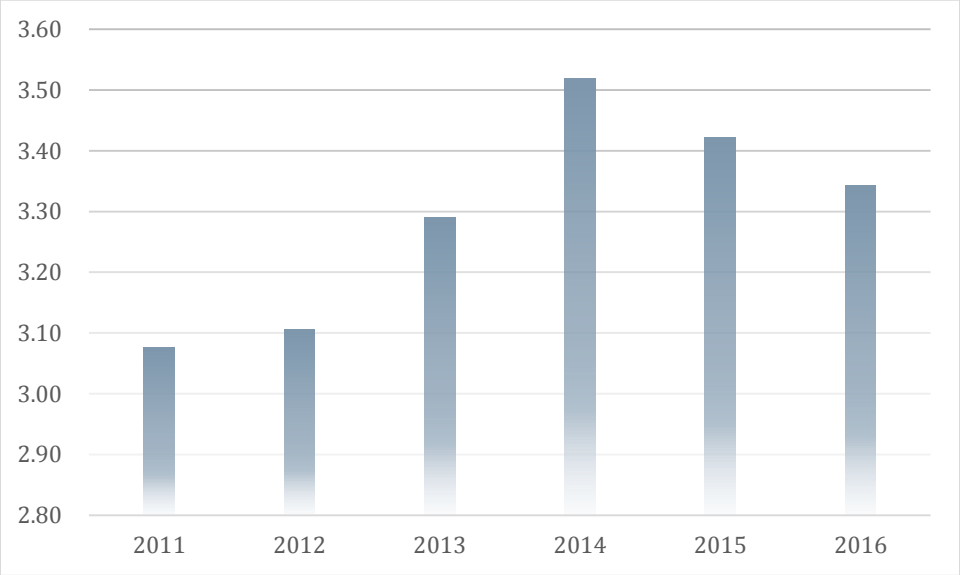
Over the last number of years, the District's total rate per $1,000 has increased as AV's have decreased. Conversely, we are now seeing the rate per $1,000 decline as AV's reflect a positive swing.



TO OUR CITIZENS

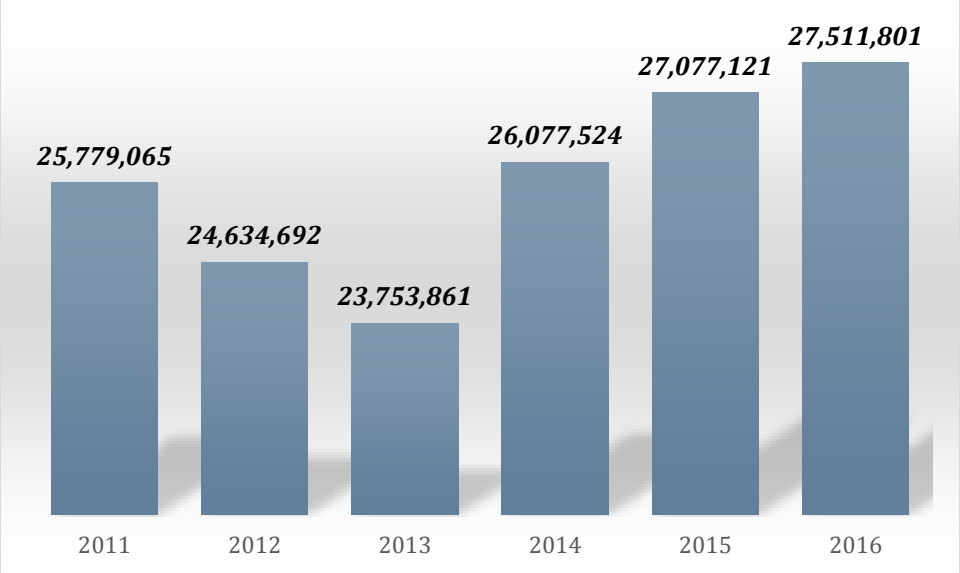
LEVY RATE

The District's overall levy rate reached its high in 2014, the first year of a two-year levy which was approved by voters in August of 2013. As is reflected in the graph on page 25, with the improvement in the economy, the levy rate per $1,000 is declining.



LEVY REVENUE

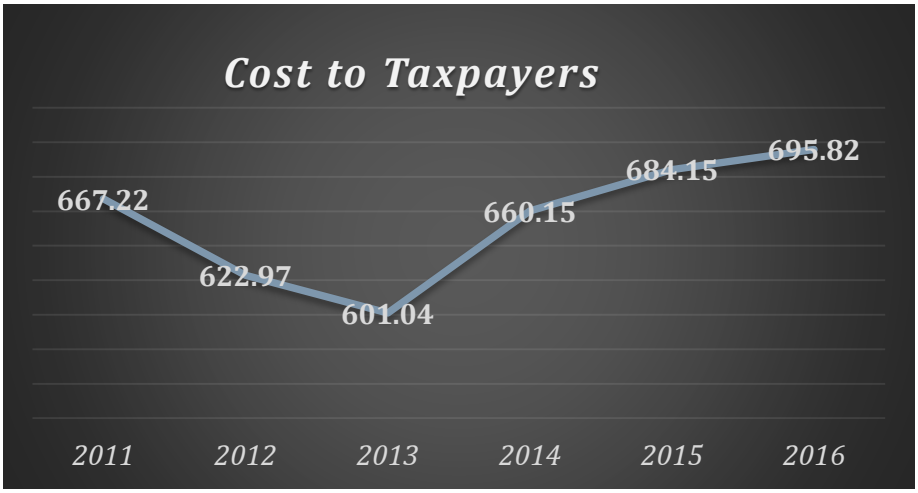
2016's projected total levy revenue is a 1.61% increase over 2015.



TO OUR CITIZENS

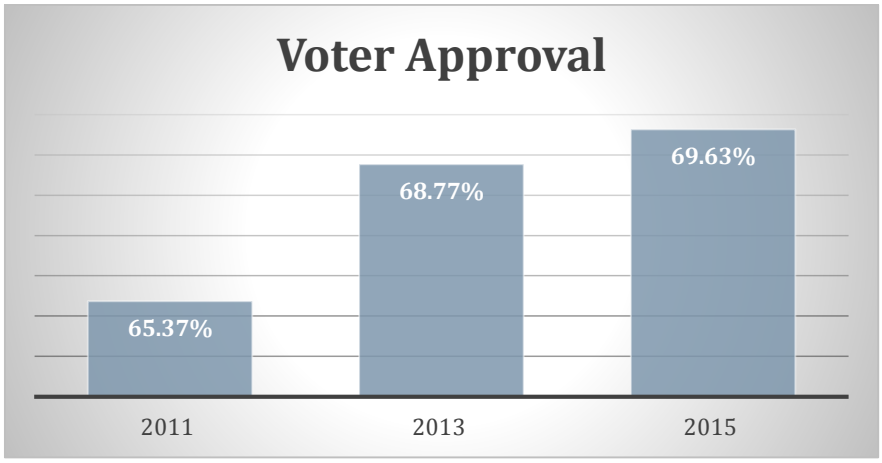
COST TO TAXPAYERS

Utilizing trends WPFR has experienced since 2011 and the projected AV into 2016, the following represents the cost to our taxpayers for a home valued at $216,890 in 2011.



VOTER APPROVAL

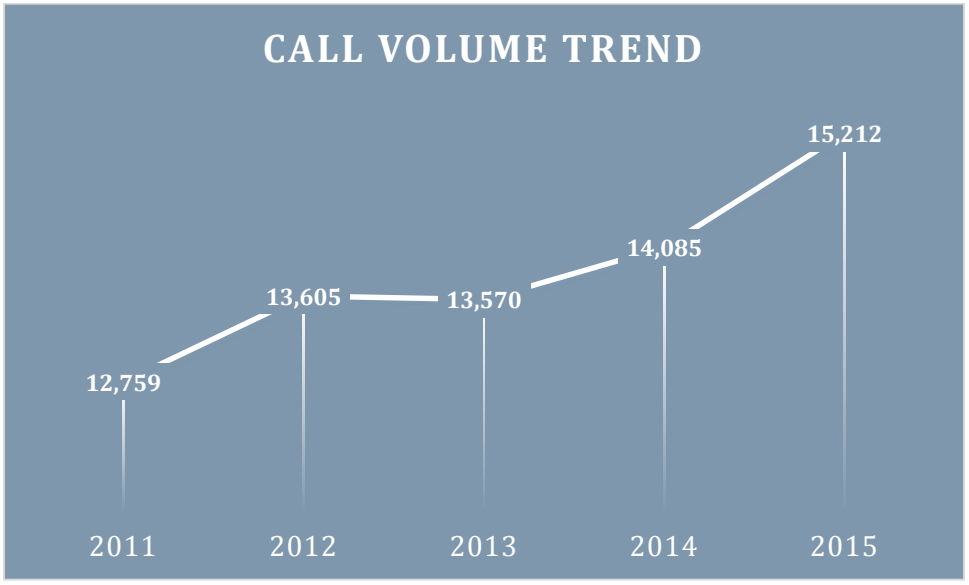
Prior to the merger of District 2 and 3; both agencies enjoyed the support of their citizens. District 2 had consistently received approval for the M&O levy since 1974 and District 3 since the first request in 2001. WPFR has continued to receive the support of constituents, on August 4th of this year, the citizens approved a 4-year M&O Levy in the amount of $10,975,000 annually.



TO OUR CITIZENS

CALL VOLUME

The substantial increase in 2012's call volume could be partially attributable to the large snow/ice storm which occurred in January of that year. 2013 call volume was almost identical to that of 2012 absent any major storm/emergency. The current projection for year end 2015 reflects an 8% increase.



Revenue – General Fund *(see page 39)*

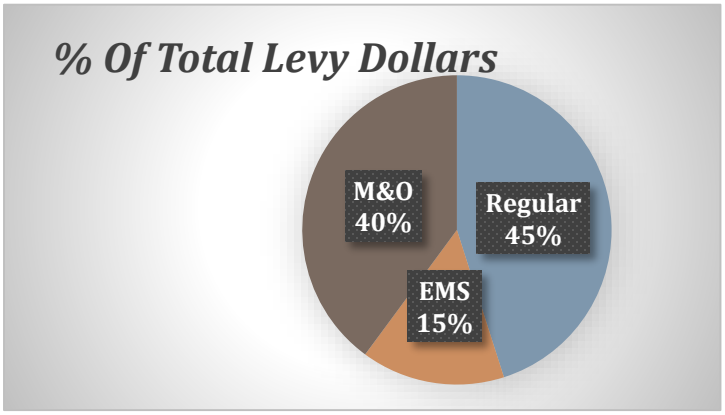
BEGINNING FUND BALANCE

The funds are the ending fund balance from the prior year and represent the equivalent of 20% of the prior years' operating budget. The 20% requirement is defined in Board Policy 1020.

TAXES

Preliminary AV's reflect a 4.12% increase

- Prior year taxes
- Regular Levy
  - $1.50 per $1,000 of AV which is estimated to generate $12,402,601
  - Rate can be effected by pro-rationing
- EMS Levy (*Permanent*)
  - $0.50 per $1,000 of AV which is estimated to generate $4,134,200
  - Rate can be effected by pro-rationing
- M&O Levy
  - $10,975,000 (*fixed dollar amount*)
  - Estimated to be at a rate of $1.3433 per $1,000
  - Exempt properties



- New Construction & Improvements (NC&I)
  - Properties hitting the tax rolls for the first time, estimated at $134,275
- Uncollected Taxes - Estimated at 2.5% of Levies

PERMITS

WPFR collects funds for permits in the City of Lakewood in the current fiscal year. These funds are then passed onto the City the following fiscal year, as per the interlocal agreement for Fire Marshal services. In recent years, we have seen a decline in permit revenue; however, recently this has begun to stabilize. We anticipate a continued stability into 2016.

INTERGOVERNMENTAL

This budget area accounts for grant fund revenue from all outside sources. The full expenditure of these grants are reflected in the appropriate budget line item.

INTERGOVERNMENTAL SERVICES

- **Fire Protection Contracts -** Most Fire Protection Contracts (FPC) for the District are based on the District's rate per $1,000 assessed on either the assessed value established by the Pierce County Assessor Treasurer or the "Stated Value" of the entity. Fire Protection Contracts include; Clover Park School District, University Place School District, Clover Park Technical College, Department of Fish & Wildlife, Department of Transportation, Pierce College, Pierce County, Pierce Transit, Tacoma Public Utilities, and Western State Hospital.
- **SS911 Communications** – WPFR contracts with SS911 for employee services to facilitate dispatching services for 12 user agencies. This is part of the transition of Fire Comm into SS911. The users pay SS911 who then forwards funds to WPFR via interlocal contract.

CHARGES FOR GOODS & SERVICES

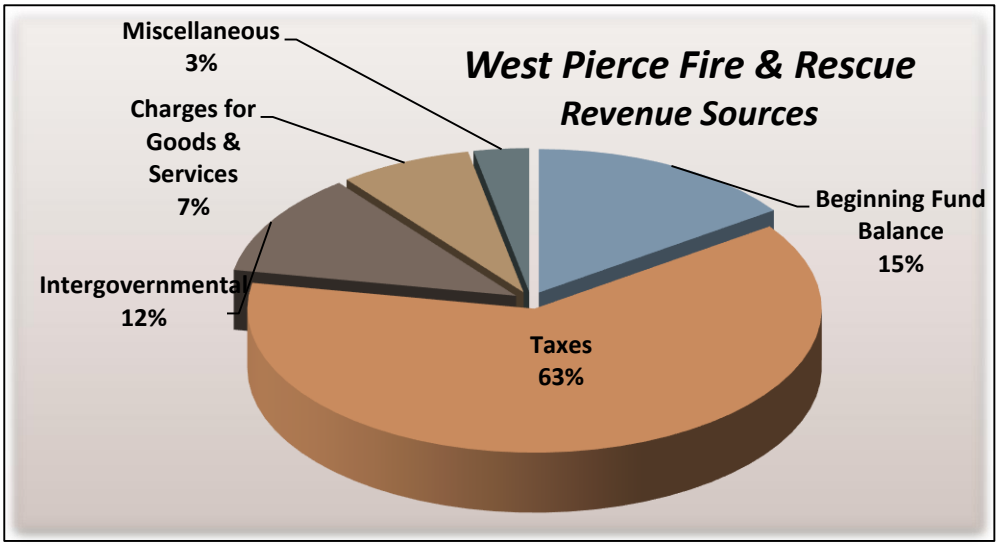
- **Sales of Merchandise** - Monies received from the sale of items such as bicycle helmets and life jackets make up this line item.
- **Emergency Services** – Contract with the City of Lakewood for code enforcement, Fire Protection Services for the Lakewood Water District, as well as the contract with the City of Lakewood for Emergency Management Services. The District employs a full-time Emergency Management Coordinator who facilitates the requirements of this agreement. In addition to these contracts the District is also in a long term contract with the Town of Steilacoom for emergency services; the District is providing emergency services to the town utilizing existing WPFR resources. Fire Protection Services for the Veteran's Administration Hospital is accounted for here as well. As the hospital is on federal property, not within WPFR's boundaries, a contract is necessary for provision of services. A number of years ago, the VA sought fire protection service, Lakewood Fire was the sole respondent.
- **Transport Fees** - Transport fees are revenue collected from EMS patient transports. The District maintains an EMS Membership Program wherein citizens of the District are under a "third-party" only billing. The District accepts the amount insurance pays and the EMS Levy pays for any remaining balance. In 2014, the District's cash collection rate of allowable costs was approximately 80% of allowable billed amount, OR 41% of total billed; cash collection of allowables is up 2% from 2014. In

2014, the membership program accounted for 8.4% of amount billed, totaling $407,500. The District reviews its transport fees every two years in order to stay in alignment with other regional providers. Transport fee rates have remained unchanged since the beginning of 2011.

- **Other Public Safety** - Revenue from outside class offerings provided for the public or other governmental agencies, inclusive of CERT.
- **Repair Charges** – A fleet maintenance contract is in place with Fire District 13 for fleet repair services additionally, the District contracts with Tacoma Fire Department to provide pump testing.
- **Sale of Parts** - Cost recovery of parts for Fleet Contracts. The expenditures are reflected in the Fleet budget area.
- **General Governmental Services** - Administrative, Professional, and Information Technology services provided to Fire Comm, as well as grant writing services for outside agencies.

MISCELLANEOUS

- **Interest Income** - Interest earned on fund balances put out for investment which exceed immediate cash flow needs.
- **Space & Facility Leases** - Income from Fire Comm for rent on space located at Station 21.
- **Other Use Charges** - Monies received by the District from City of Lakewood for their portion of boathouse expenses as defined through an interlocal agreement, as well as a contract with Gig Harbor Fire & Medic One relating to the use of the fire boat located at Narrows Marina.
- **Surplus** - When items are no longer serviceable to the needs of the District, they are surplused and either disposed of or sold.
- **Other** - Most other miscellaneous revenue is accounted for here. Some of these sources include; time-loss payments, disability payments, and prior year refunds.
- **Transfer In** - Monies to accommodate the District's ERR Plan for capital expenditures in 2016. You will see correlating amounts under the expense portion of the budget.



Expenditures – General Fund

PERSONNEL

Inclusive of salaries and benefits, personnel account for approximately 86% of the District's operating budget. Benefits are in line with all labor and other contractual agreements. Of Salaries & Benefits budgeted, 71% of that total is Salary, 5% Overtime, and 24% for Benefits. The 2016 budget funds 206.5 FTE's as well as 3 PTE's. 133 of these positions are 24-hour suppression personnel and 26 are 24-hour dispatch personnel. There are no new positions contained in the WPFR side of the budget, Fire Comm includes funding for ½ of a training position as well as two additional dispatch positions, which is offset by fees received from SS911. These positions are necessary due to increasing overall call volume as well as the addition of CPFR.

SUPPLIES AND SERVICES

These line items include operating supplies, professional services and agreements, training, maintenance, District insurance, and membership costs. There is a renewed emphasis on training and professional development as well as a focus on succession planning and mentorship in all divisions.

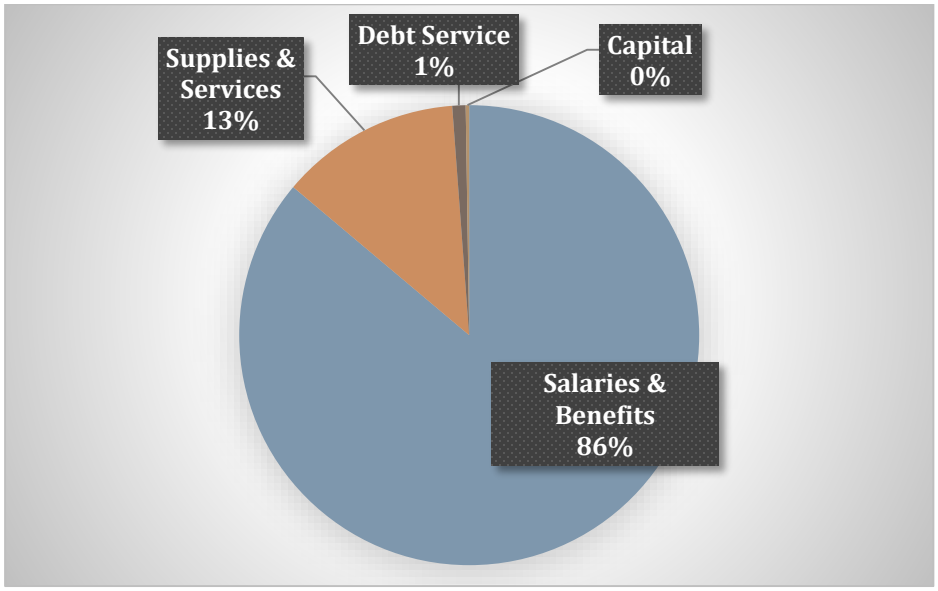
CAPITAL

These are new capital dollars as well as expenditures from the District's ERR Plan. New capital requests undergo scrutiny during the budget process. Scheduled expenditures from the ERR Plan are reviewed annually to ensure they are still necessary, prudent and remain in line with the direction the District is moving.

GRANTS

The expenditure side of grants received by the District are accounted for in the expense budget. The line item includes 100% of the planned expenditure; inclusive of federal or state monies as well as the District's matching percentage required. More often than not, at budget time the District hasn't been notified of an award; therefore, you will see line items created during the year to accommodate awarded grants, they then reflect a zero budget amount, but the full expenditure is accounted for.

Absent transfers for planned Reserve Fund expenditures, the following reflects the breakdown of where the dollars are allocated within the M&O Budget for 2016.



Expenditures by Division *(see page 42)*

LEGISLATIVE

In 2016, the District has no Commissioners with terms, nor are there any anticipated funding issues. There is a known dues increase to the State Association, which is reflected here.

INFORMATION TECHNOLOGY

In 2016, a portion (15%) of the Assistant Chief who oversees IT, is being allocated within the branch's budget. Prior to 2016, 100% of it was reflected in Fire Comm, however, with the transition to SS911, we believe this modification is necessary and prudent. A major software program is being implemented in Prevention during 2015, the support contract impact is reflected in the application support contracts line item. There will be a deployment of a new website in early 2016, there is an anticipated impact in that line item.

ADMINISTRATION

In 2016 the position of Grant Writer cost is being reduced. There is a significant increase to Retiree Medical due to the increase to the total number of retirees who qualify for the program. With the implementation of the Community & Media Relations Manager, several line items in the supplies & services section have been updated; most of the funds have offsetting reductions in the Prevention portion of the budget. Printing is one of these items, all community printed material, including a portion of the community newsletters is accounted for here. A new line item for taxes due has been implemented for B&O taxes due so a few areas of our revenue stream. The Succession Planning line item has been significantly increased due to the number of employees authorized on the formal career development plan, staff believes in this support of higher education, in fact since its inception, 25 members have taken advantage.

SUPPRESSION

2016 brings no significant changes in Suppression.

PREVENTION

The reduction in overtime in Prevention is attributable to the removal of the contract for service for the City of University Place, while Deferred Compensation is simply a move from that line item into Salaries. The overall reduction in supplies & services is due to budgeted dollars moving to Administration to accommodate the new CMRM position and functions.

TRAINING

For the first time in years, an entry level training academy will take place, led by the training division. There are costs associated with providing the academy, however, there are also offsetting revenues, as it is open to

outside agencies. With a renewed emphasis on training, it is necessary to increase the line item for professional development. Also with an aging training ground, it has become crucial to invest dollars into its maintenance.

LOGISTICS

Increases within the supplies & services section of this budget are indicative of now aging stations with warranties having all expired.

FLEET

There are no significant changes within this divisional budget for 2016.

EMERGENCY MANAGEMENT

There are no significant changes within this divisional budget for 2016. The Position of Emergency Management Coordinator continues to be shared with the City of Lakewood and be partially funded via grant dollars.

EMERGENCY MEDICAL SERVICES (EMS)

While there appears to be a large increase in salaries, you will note the reduction in Deferred Compensation. Some of the reflected increase is simply due to a change in dollar allocation, in addition, there are four positions moving from having been budgeted in Suppression to EMS. In the Supplies & Services section there is a large increase to EMS Equipment, this is due to having delayed some maintenance as well as acquisition of replacement equipment, additionally, you will see a substantial increase to County EMS Fees, and this increase is simply a timing issue as a large number of employees being due for recertification in 2016.

FIRE COMMUNICATIONS

With the exception of WPFR's user fee line item, the remaining budget is supported through an interlocal agreement with SS911. There are two new positions contained in this budget as well as the full impact of the transition of CPFR into Fire Comm in May of 2015; this addition required five positions. Another addition in 2016 is the funding of 50% of a training position. This type of position has been on the radar for some time; with the partnerships afforded by SS911, it is being implemented.

ERR DEPOSIT

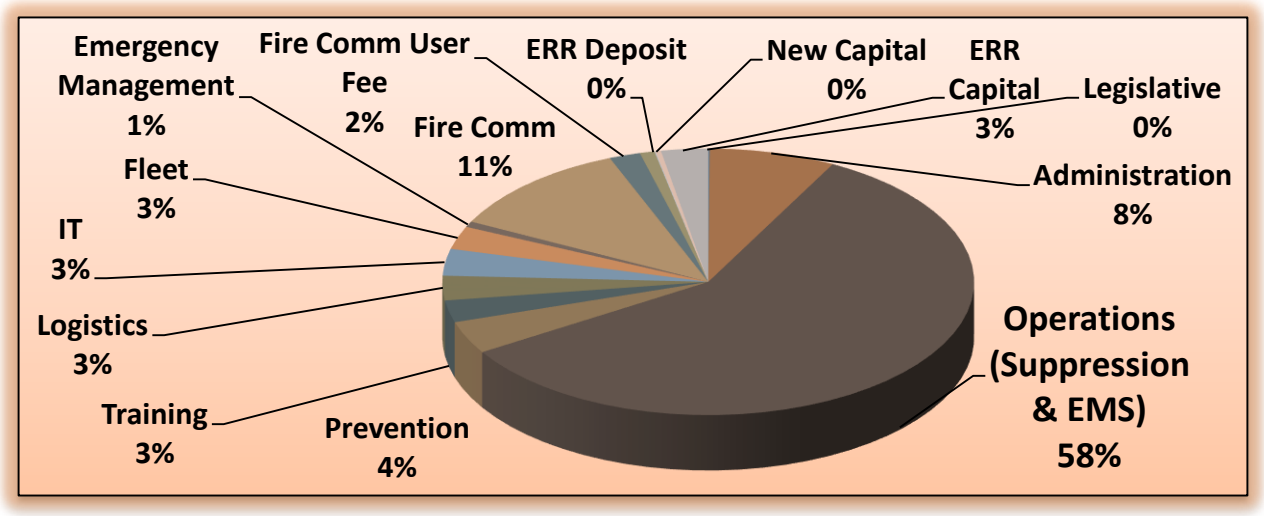
During the difficult economy, funding of the ERR Plan was either severely reduced or eliminated. The plan is currently substantially underfunded, but remains stable. When the 2016-2019 M&O Levy was established, it was determined the ERR plan was to continue to go un-funded, except in instances where tax revenues were higher than budgeted. For 2016 that amount is projected to be $18,690.

CAPITAL

Capital items include Marine night vision goggles for use of the Endeavour, additional HazMat monitors and RIT bags, a live fire training prop, new website platform, additional vehicle lifts for fleet, a new Battalion Chief vehicle and a new Rescue Anne with airway, head and torso; these items total $126,500. Additional capital items are due to be purchased utilizing funds from Reserve (ERR). IT equipment, the purchase of an engine, updating and small remodel of Station 24, and an SCBA transfill port retrofit project; these items total $1,052,280.

SUMMARY

In summary, the M&O Budget for the District moving into 2016 reflects an overall 5.19% increase; 6.18% in salaries & benefits with a 1.19% reduction in supplies & services. Absent Fire Comm (as it is funded via a contract with SS911 rather than by WPFR tax payers) but inclusive of WPFR's user fee, the M&O Budget is a 2.40% increase into 2016.



Reserve Fund

EQUIPMENT REPLACEMENT (ERR) AND LIABILITIES

In recent years the District has moved away from referring to this fund at the ERR. Historically, the only funds housed here were for capital equipment purchases. This fund also now houses some District liabilities; namely, the Stabilization Fund balance and employee HRA balances.

Since the decline in the economy began to impact the District in 2009, the Reserve Fund has gone underfunded as one of the means to reduce the economic impact to daily operations. To be clear, the fund has not been utilized for operational dollars, rather, reduced deposits or no deposits have been made for future purchases; however, the liabilities are fully funded.

At year-end 2015, the approximate balance of the fund will be $6.5 Million with $840,000 restricted for personnel liabilities, $1.4 Million restricted for facilities and $765,000 restricted for stabilization dollars.

General Obligation Bond Fund

NON-VOTER APPROVED

Prior to merger, District 3 utilized non-voter approved bonds as a means to fund capital purchases and the building of the headquarters station. The debt on these bonds, which was refinanced in 2011, saving the voters a substantial amount of interest; is paid for from the General Fund through a transfer.

As of 12/31/15 the balance remaining on these bonds (*inclusive of principle & interest*) is $1,357,475.

Debt service in 2016 is $331,100.

VOTER APPROVED

The voter approved bonds were done in Lakewood in 2001 and subsequently refinanced in 2005; saving the voters a substantial amount of interest. The debt on these bonds remains with the voters of Lakewood; being paid for by its own taxing revenue.

Preliminary assessed value for these bonds is $5,045,527,397.

As of 12/31/15 the balance remaining on these bonds (*inclusive of principal & interest*) is $7,873,220.

Debt service in 2016 is $1,206,900.

Both the non-voter approved bonds and the voter approved bonds will expire in 2021.

APPENDICIES

CASH FLOW

REVENUE

	2016 Budget
Beginning Fund Balance:	
Expense Fund Cash 01/01/16	6,733,365
Taxes	
Prior Year Taxes	676,423
Regular Levy	12,402,601
EMS Levy	4,134,200
Uncollected Taxes	(687,795)
Special Levy	10,975,000
NC&I	134,275
Licenses & Permits	
Permits	80,700
Intergovernmental	
Indirect Federal Grants	0
State Grants	1,400
Intergovernmental Services	
Fire Protection Contracts	842,283
SS911 - Communications	4,234,319
Charges for Goods & Services	
Sale of Merchandise	12,500
Fire Protection Services	
Fire Marshal Contract - City of Lakewood	203,000
Emergency Management Contract - City of Lakewood	71,000
Steilacoom	380,371
Fire Protection Contract - Veteran's Administration	213,539
Transport Fees	2,150,250
Other Public Safety	
CPR/Safesitter	10,000
Recruit Academy	21,000
CERT/Other Classes	10,000

		2016 Budget
Repair Charges		
TFD - Pump Tests		6,000
District 13 - Fleet Maintenance		6,700
Transportation - Sale of Parts		12,500
General Governmental Services		
Administrative & Professional Services *(Fire Comm)*		118,222
Miscellaneous		
Interest Income		7,500
Space & Facility Leases (Long-Term)		60,000
Other Use Charges		15,000
Surplus		20,000
Other		215,000
Transfer In		1,052,280
	Total Revenue	**44,111,634**

EXPENSE

		2016 Estimated
Legislative		33,316
Administration		2,828,286
Suppression		14,171,354
Prevention		
Prevention		1,454,696
Emergency Management		253,872
Logistics		1,095,092
Training / EMS		
Training		980,999
EMS		7,331,444
Fleet		1,026,168
IT		1,194,511
User Fees		697,750
Fire Comm		4,233,553
Transfer to GOB Fund		331,100
	Operations Sub-Total	***35,632,139***

		2016 Budget
ERR Deposit		18,690
Capital		126,500
ERR - Expenditures		1,052,280
	Total Expense	**36,829,609**
Ending Fund Balance:		**7,282,025**

LINE ITEM EXPENSE BUDGET

ACCOUNT NUMBER				DESCRIPTION		2016 Budget
				LEGISLATIVE		
511	60	11	01	Legislative Services		21,500
511	60	20	01	Medicare & Social Security		1,645
511	60	20	05	L&I		71
511	60	20	11	Issued Items		1,400
					Salaries/Benefits	**24,616**
511	60	43	01	Professional Development		3,000
511	60	49	01	Memberships		5,700
511	70	00	00	Election Costs		0
					Supplies/Services	**8,700**

ACCOUNT NUMBER				DESCRIPTION		2016 Budget
				INFORMATION TECHNOLOGY		
518	80	11	01	Salaries		389,253
518	80	20	01	Medicare		5,644
518	80	20	02	L&I		1,016
518	80	20	04	Retirement		41,837
518	80	20	06	Medical Insurance		57,341
518	80	20	07	Dental Insurance		5,885
518	80	20	13	PT Program		300
518	80	20	15	Uniforms		500
					Salaries/Benefits	**501,776**
518	80	31	00	Computer Operating Supplies		7,750
518	80	31	01	Software Upgrades		16,000
518	80	31	02	Hardware Upgrades		50,000
518	80	31	03	Network Support Contracts		45,900
518	80	31	04	Application Support Contracts		205,700
518	80	41	02	Professional Services - Support Contracts		17,500
518	80	42	01	Data Communications		161,280
518	80	42	02	Telephones		52,800
518	80	42	03	Cellular Service		105,205
518	80	43	01	Professional Development		23,100
518	80	48	02	Web Site		5,500
518	80	49	01	Subscriptions		2,000
					Supplies/Services	**692,735**

ACCOUNT NUMBER				DESCRIPTION	2016 Budget
				ADMINISTRATION	
522	10	11	01	Salaries	1,424,307
522	10	12	01	Overtime	2,375
522	10	20	01	Medicare	20,684
522	10	20	02	L&I	7,399
522	10	20	03	Deferred Compensation	7,800
522	10	20	04	Retirement	132,656
522	10	20	05	Unemployment Compensation	3,790
522	10	20	06	Medical Insurance	234,328
522	10	20	07	Dental Insurance	27,854
522	10	20	08	LEOFF 1 Insurances - Retirees	341,123
522	10	20	09	Retiree Medical (Resolution)	201,301
522	10	20	10	LEOFF 1 - Unpaid Medical Expenses/RX	35,000
522	10	20	13	PT Program	1,925
522	10	20	15	Uniforms	5,500
				Salaries/Benefits	**2,446,043**
522	10	31	00	Office & Operating Supplies	39,000
522	10	31	01	Postage	6,000
522	10	31	02	Printing	11,500
522	10	41	01	Professional Services	8,000
522	10	41	02	Hiring & Promotional Testing	2,000
522	10	41	03	Legal Services	12,000
522	10	41	04	Recruitment & Retention	5,000
522	10	41	05	EAP	3,400
522	10	41	06	Taxes	2,500
522	10	41	17	Audit Fees	15,500
522	10	41	18	Programs	600
522	10	41	20	Meeting Costs	3,000
522	10	43	01	Professional Development	12,000
522	10	43	02	Succession Planning	42,000

ACCOUNT NUMBER				DESCRIPTION		2016 Budget
522	10	44	18	Advertising		1,250
522	10	46	01	Insurance		133,612
522	10	48	01	R&M Supplies		26,000
522	10	49	01	Memberships		4,526
522	10	49	03	Permit Fees to City		52,935
522	10	49	04	Dues		1,420
					Supplies/Services	**382,243**

ACCOUNT NUMBER				DESCRIPTION		2016 Budget
				SUPPRESSION		
522	20	11	01	Salaries		10,234,503
522	20	12	01	Overtime		530,660
522	20	20	01	Medicare		159,709
522	20	20	02	L&I		219,389
522	20	20	03	Deferred Compensation		187,200
522	20	20	04	Retirement		554,725
522	20	20	06	Medical Insurance		1,804,872
522	20	20	07	Dental Insurance		193,246
522	20	20	13	PT Program		8,500
522	20	20	15	Uniforms		60,000
522	20	20	16	Protective Clothing / Body Armor		80,000
522	20	20	21	Service Recognition		950
					Salaries/Benefits	**14,033,754**
522	20	31	02	Suppression Supplies		10,000
522	20	31	03	Rehab Supplies		5,000
522	20	31	04	Printing		1,000
522	20	31	11	Historian Supplies		500
522	20	31	12	Special Ops Supplies		2,000
522	20	31	13	Haz Mat Supplies		6,000
522	20	41	00	Professional Services		13,200
522	50	48	00	Communications Equipment		20,000
522	20	48	04	Physical Training		8,000
522	20	48	05	Equipment		6,000
522	20	48	06	General Operating - Water Rescue		6,000
522	20	48	07	General Operating - Suppression		24,000
522	20	48	08	General Operating - Spec Ops		5,000
522	20	48	09	General Operating - HazMat		5,000
522	20	48	10	PCSORT		7,000
522	20	48	11	HAZMAT		6,200

ACCOUNT NUMBER				DESCRIPTION		2016 Budget
522	20	48	12	General Operating - Marine		3,000
522	20	48	13	General Operating - SCBA		7,000
522	20	49	01	Memberships		200
522	20	49	02	Laundry		2,500
					Supplies/Services	**137,600**

ACCOUNT NUMBER				DESCRIPTION		2016 Budget
				PREVENTION		
522	30	11	00	Salaries		1,039,563
522	30	12	01	Overtime		50,500
522	30	20	01	Medicare		15,754
522	30	20	02	L&I		19,056
522	30	20	03	Deferred Compensation		15,600
522	30	20	04	Retirement		56,006
522	30	20	06	Medical Insurance		166,639
522	30	20	07	Dental Insurance		19,179
522	30	20	13	PT Program		1,200
522	30	20	15	Uniforms		3,000
					Salaries/Benefits	**1,386,496**
522	30	31	03	R&M Supplies		9,200
522	30	31	06	Reference Materials		2,000
522	30	31	07	Public Education Materials		12,000
522	30	31	09	Programs		2,000
522	30	48	01	Fire Investigations		3,000
522	30	43	01	Professional Development		18,000
522	30	49	01	Memberships		3,000
522	30	49	03	Printing		19,000
					Supplies/Services	**68,200**

ACCOUNT NUMBER				DESCRIPTION		2016 Budget
				TRAINING		
522	45	11	01	Salaries		464,874
522	45	12	01	Overtime		18,759
522	45	12	02	Overtime - Operations Training		155,000
522	45	12	03	Overtime - Academy		20,000
522	45	20	01	Medicare		7,004
522	45	20	02	L&I		8,337
522	45	20	03	Deferred Compensation		7,800
522	45	20	04	Retirement		24,855
522	45	20	06	Medical Insurance		62,315
522	45	20	07	Dental Insurance		6,755
522	45	20	13	PT Program		300
					Salaries/Benefits	**775,999**
522	45	31	01	Operating Supplies		2,500
522	45	31	02	Resources - Grounds		15,000
522	45	31	06	Reference Materials		4,000
522	45	41	00	Professional Services		10,500
522	45	43	01	Professional Development - Suppression		125,000
522	45	43	02	Recruit Academy		10,000
522	45	48	01	Equipment Repair & Maintenance		10,000
522	45	49	04	Dues & Subscriptions		28,000
					Supplies/Services	**205,000**

ACCOUNT NUMBER				DESCRIPTION		2016 Budget
				LOGISTICS		
522	50	11	01	Salaries		351,182
522	50	12	01	Overtime		2,959
522	50	20	01	Medicare		5,535
522	50	20	02	L&I		1,098
522	50	20	03	Deferred Compensation		27,600
522	50	20	04	Retirement		39,593
522	50	20	06	Medical Insurance		80,417
522	50	20	07	Dental Insurance		7,852
522	50	20	13	PT Program		300
522	50	20	15	Uniforms		2,500
					Salaries/Benefits	**519,036**
522	50	31	02	Operating Supplies		40,000
522	50	31	08	Hydrant Maintenance		14,000
522	50	35	01	Small Tools R&M		5,000
522	50	41	01	Professional Services		4,000
522	50	41	02	County Fees/Surface Water & Sewer		19,500
522	50	43	01	Professional Development		4,000
522	50	47	00	Utilities		228,000
522	50	48	01	Repair and Maintenance Contracted		66,856
522	50	48	02	Furnishings		17,000
522	50	48	20	Maintenance at 20		20,000
522	50	48	21	Maintenance at 21		18,700
522	50	48	22	Maintenance at 22		15,500
522	50	48	23	Maintenance at 23		10,500
522	50	48	24	Maintenance at 24		27,000
522	50	48	25	Maintenance at Training Tower		2,500

ACCOUNT NUMBER				DESCRIPTION	2016 Budget
522	50	48	28	Maintenance at Maintenance	7,000
522	50	48	29	Boathouse Lease & Maintenance - American Lake	23,500
522	50	48	33	Boathouse Lease & Maintenance - Narrows	23,000
522	50	48	30	Grounds Maintenance	5,000
522	50	48	31	Maintenance 31	23,000
522	50	49	02	Laundry	2,000
				Supplies/Services	**576,056**

ACCOUNT NUMBER				DESCRIPTION		2016 Budget
				FLEET		
522	61	11	01	Salaries		365,686
522	61	12	01	Overtime		1,578
522	61	20	01	Medicare		5,525
522	61	20	02	L & I		878
522	61	20	03	Deferred Compensation		13,800
522	61	20	04	Retirement		41,060
522	61	20	06	Medical Insurance		67,719
522	61	20	07	Dental Insurance		7,121
522	61	20	13	PT Program		300
522	61	20	15	Uniforms		1,000
					Salaries/Benefits	**504,668**
522	61	31	07	Books/Manuals		1,500
522	61	31	10	Shop Operating Supplies		3,000
522	61	31	23	Tires		35,000
522	61	32	01	Fuel/Oil		210,000
522	61	35	20	Small Tools Replacement		6,000
522	61	41	13	Hazardous Waste Disposal		1,500
522	61	43	01	Professional Development		15,000
522	61	48	01	Repair & Maintenance		233,000
522	61	48	03	Shop Equipment Repairs		3,000
522	61	48	06	District 13		5,000
522	61	49	01	Memberships		1,000
522	61	49	02	Laundry		7,500
					Supplies/Services	**521,500**

ACCOUNT NUMBER				DESCRIPTION		2016 Budget
				EMERGENCY MANAGEMENT		
525	60	11	01	Salaries		161,925
525	60	20	01	Medicare		2,478
525	60	20	02	L & I		439
525	60	20	03	Deferred Compensation		9,000
525	60	20	05	Retirement		18,103
525	60	20	06	Medical Insurance		25,019
525	60	20	07	Dental Insurance		2,357
525	60	20	13	PT Program		150
525	60	20	15	Uniforms		1,000
					Salaries/Benefits	**220,472**
525	60	31	02	Printing/Advertising Materials		2,500
525	60	31	07	Books/Reference Materials		150
525	60	31	10	General Operating		2,000
525	60	31	11	Handouts		2,000
525	60	31	22	Disaster Supplies		3,000
522	60	41	07	Services		10,000
525	60	41	12	Programs		7,500
525	60	43	01	Professional Development		5,500
525	60	49	01	Memberships		750
					Supplies/Services	**33,400**

ACCOUNT NUMBER				DESCRIPTION		2016 Budget
				EMERGENCY MEDICAL SERVICES		
522	70	11	00	Salaries		4,736,444
522	70	12	01	Overtime		176,887
522	70	12	02	Overtime-EMS Training		155,000
522	70	12	04	Overtime - PAU		200,000
522	70	20	01	Medicare		73,716
522	70	20	02	L&I		101,233
522	70	20	03	Deferred Compensation		70,200
522	70	20	04	Retirement		262,215
522	70	20	06	Medical Insurance		849,431
522	70	20	07	Dental Insurance		93,678
522	70	20	13	PT Program		2,440
					Salaries/Benefits	**6,721,244**
522	70	31	01	Printing		2,000
522	70	31	02	Operating Supplies		235,000
522	70	31	03	EMS Equipment		50,000
522	70	31	04	IWM - Waste Removal		3,000
522	70	31	05	Books & Resources		2,000
522	70	41	01	Base Physician		37,200
522	70	41	02	Transport Billing		150,000
522	70	41	03	Immunization Program		5,000
522	70	41	04	County EMS Fees		12,000
522	70	41	06	Outside Instructors		5,000
522	70	43	01	Professional Development		50,000
522	70	43	02	Paramedic School		32,000
522	70	48	01	Maintenance Agreements		26,000
522	70	49	04	Dues		1,000
					Supplies/Services	**610,200**

ACCOUNT NUMBER				DESCRIPTION		2016 Budget
				Communications		
528	00	11	01	Salaries		2,573,509
528	00	12	01	Overtime		189,508
528	00	12	02	Overtime - Radios		2,974
528	00	12	03	Overtime - Training		15,494
528	00	20	01	Medicare		41,579
528	00	20	02	Retirement		151,985
528	00	20	03	Medical Insurance		569,572
528	00	20	04	Dental Insurance		63,092
528	00	20	05	L&I		8,521
528	00	20	06	Retiree Medical		15,000
528	00	20	07	Deferred Compensation		47,500
528	00	20	11	Uniforms		2,250
528	00	20	13	PT Program		500
					Salaries/Benefits	**3,681,484**
528	00	31	01	Supplies		4,800
528	00	31	02	Printing		1,000
528	00	31	03	Mapping Consumables		2,500
528	00	31	04	Postage		100
528	00	41	01	Outside Services		1,500
528	00	41	03	Legal Services		1,200
528	00	41	04	Professional Services		22,500
528	00	41	08	EAP Program		575
528	00	42	01	Telephone		13,000
528	00	42	02	Radio Site Lease		103,428
528	00	42	03	Radio Communications		55,000
528	00	43	01	Professional Development		20,000
528	00	43	05	Computer Training		5,500

ACCOUNT NUMBER				DESCRIPTION	2016 Budget
528	00	46	01	Insurance	14,999
528	00	47	01	Utilities	16,500
528	00	47	02	Facilities Lease	60,000
528	00	48	01	Repair/Maintenance - Contracted	30,000
528	00	48	02	Repair/Maintenance - Non Contracted	23,718
528	00	48	03	Computer Maintenance - Contracted	0
528	00	48	04	Computer Maintenance - Non Contracted	15,000
528	00	48	05	Vehicle Maintenance	1,500
528	00	48	06	Radios Repair/Maintenance - Contracted	30,000
528	00	48	07	Radios Repair/Maintenance - Non Contracted	4,000
528	00	49	04	Dues / Subscriptions	800
528	00	49	05	Administration	74,448
528	70	41	00	User Fee Allocation	697,750
528	00	41	00	Contingency	50,000
				Supplies/Services	**1,249,819**

ACCOUNT NUMBER				DESCRIPTION		2016 Budget
				Capital		
594	20	64	02	Suppression Equipment		28,500
594	20	64	03	Suppression Equipment (ERR)		26,620
594	26	64	00	EMS Equipment		5,500
594	40	12	02	Training Equipment		17,500
594	50	62	00	Building/Structure (ERR)		125,000
594	60	64	00	IT (ERR)		400,660
594	60	64	32	IT		15,000
594	61	64	00	Vehicles (ERR)		500,000
594	61	64	02	Fleet Equipment		20,000
594	61	64	03	Vehicles		40,000
					Capital	**1,178,780**

Summary

Salaries & Benefits	30,815,587
Supplies & Services	4,485,453
Subtotal	**35,301,039**
Capital & ERR	1,178,780
ERR Deposit	18,690
Bond Payment	331,100
Total	**36,829,609**