Respond Efficiently • Execute Flawlessly • BE NICE!

FY 2018 BUDGET

The Board of Fire Commissioners adopted this budget at their regularly scheduled meeting on November 7th after a budget hearing was held October 17, 2017.

TO OUR CITIZENS

Contents

Description of the District ____ 2

Board of Fire Commissioners ____ 4

Leadership ____ 8

Organization Chart ____ 11

Divisions of WPFR ____ 12

Frequently Asked Questions ____ 15

Oversight – Financial & Accountability ____ 20

How do we compare? ____ 22

Trends ____ 24

Revenue – General Fund ____ 28

Expenditures – General Fund ____ 32

Expenditures by Division ____ 34

Reserve Fund ____ 37

General Obligation Bond Fund ____ 38

APPENDICIES ____ 39

- Cash Flow ____ 39
- Line Item Expense Budget ____ 422

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 full service to the cities of Lakewood and University Place and contracted services to the Town of Steilacoom. Known as Pierce County Fire District No. 3, it was established in 1944. The District now operates using the name 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 approximately 99,000. (See District map, page 6) WPFR is governed by a board of five Fire Commissioners, elected officials 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 suppression, Emergency Medical Services (EMS) and transport, technical rescue, hazardous materials response, special operations, fire prevention, inspections and code enforcement, as well as fire and life safety education. There are currently six fire stations, staffed 24 hours per day which are located strategically throughout its borders. In August of 2014, the District sold its seventh station, Station 32. WPFR is finalizing a Standards of Cover study to assist with future growth, assess community risk, and service delivery models. Additionally, the District is undergoing a study and review of its EMS program, which will provide a path forward for EMS as well as the needs surrounding community healthcare.

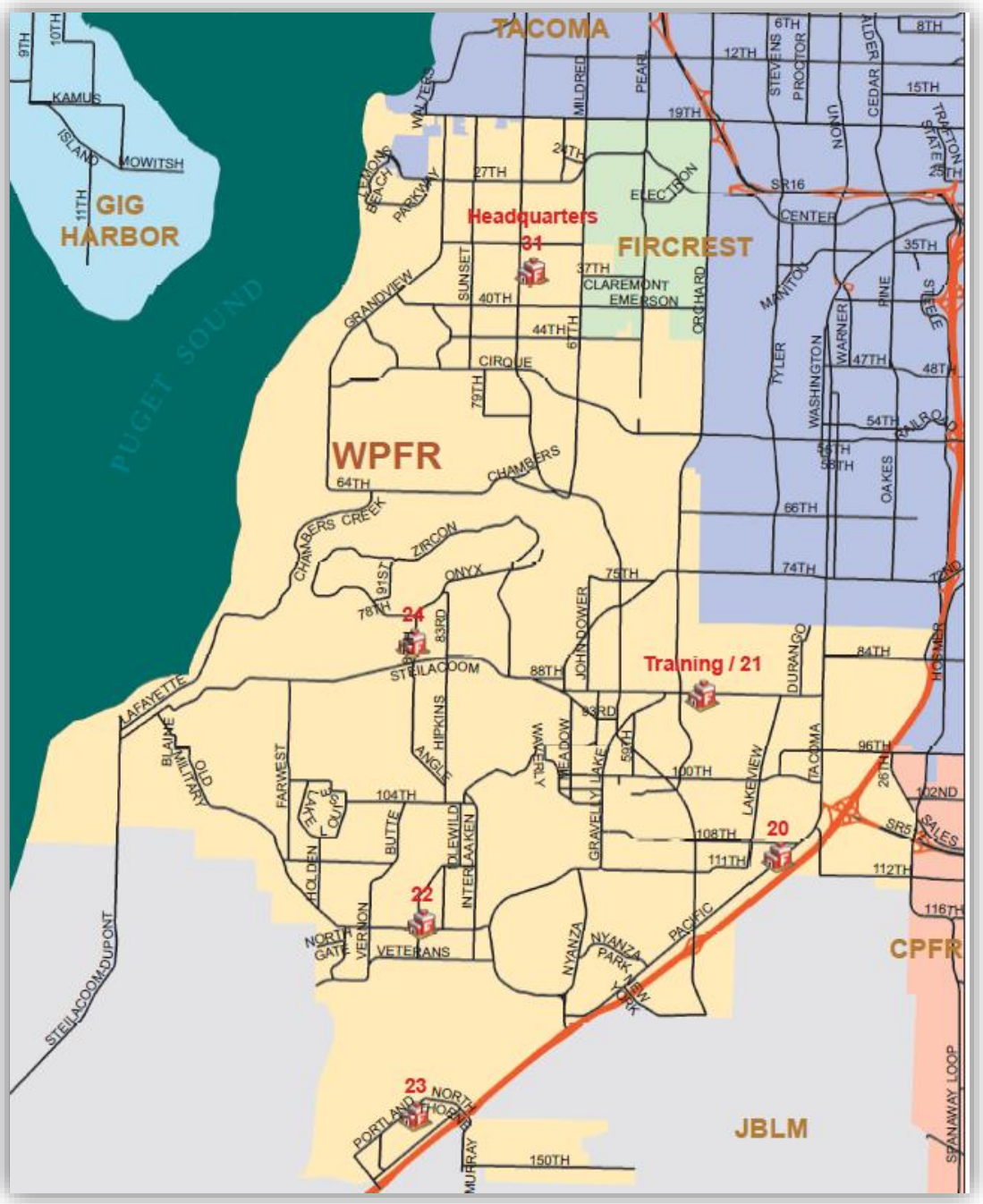
In 2016, the District responded to 15,904 incidents and employs 178 full-time employees and three part-time employees. The transition of Fire Comm to South Sound 911 (SS911) was complete in January 2017.

Several major institutions lie within WPFR borders and the District maintains contracts for service with the following agencies; DSHS (Western State Hospital), Clover Park Technical College, Pierce College, Pierce County (Chambers Creek Properties, Lakewood Community Center, Steilacoom Ferry Land, and Fort Steilacoom Golf Course) , 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 (WSRB). In July of 2014, WPFR was re-rated by the WSRB and 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.

TO OUR CITIZENS

District Map



Board of Fire Commissioners

POSITIONS, TERMS, AND BIOS

Position 1 Bart Dalton 2014-2019

Commissioner Dalton 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 more than five years in the Air Force as a radar controller and achieved 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 and has been working for Edward Jones & Company since 1990.

Commissioner Dalton 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 St. Martins University. She also has two children.

Commissioner Dalton has over 30 years of community service in the Lakewood/University Place community. He has served on various boards and committees including foundations, schools, chambers and clubs. He is a past president of the local Kiwanis club and still serves on its Board of Directors. Commissioner Dalton 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 and has co-chaired levy and bond boards.

TO OUR CITIZENS

Position 2 John Clancy 2016-2021

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. He 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 firefighter 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 children.

TO OUR CITIZENS

Position 4 Grant Erb 2016-2021

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 Tacoma Fire Department. When not attending school, Commissioner Erb served as a Marine Corps Officer for three years (1972-1975), including a tour overseas. Commissioner Erb is also an avid shotgun target shooter (trap, skeet, and sporting clays), and has received more than "a few" medals at the NW Police/Fire, CANAM and World Police/Fire Games.

Commissioner Erb retired after 34 years with the TFD, 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 he serves as a representative to the South Sound 911 Policy Board.

TO OUR CITIZENS

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 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 Lamb

Deputy Chiefs

Mitch Sagers - Operations

Karl Roth – Support Services

Assistant Chiefs

Hallie McCurdy – Prevention, Emergency Management, and Planning

Eric Norton – Information Technology, Training, and EMS

Paul Tinsley - Operations

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 to provide 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.

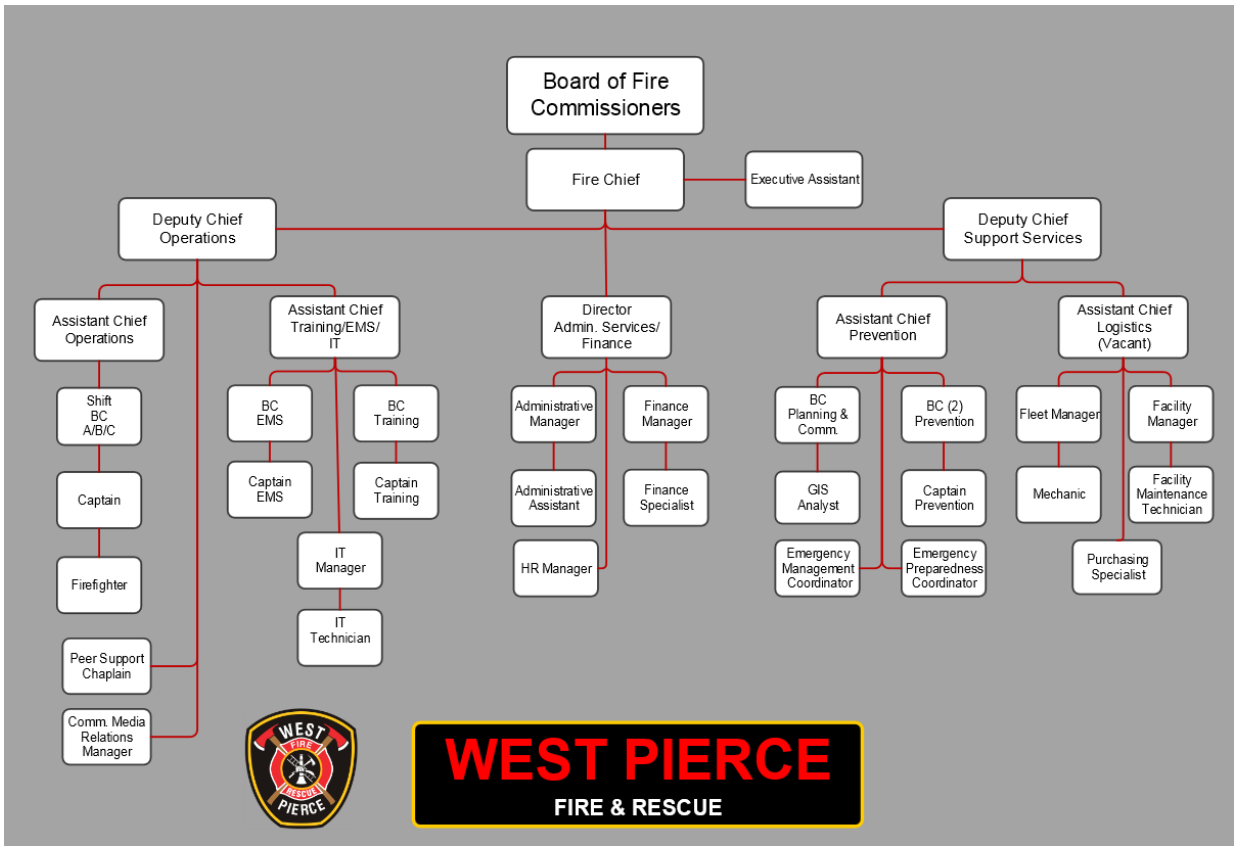
- LEADERSHIP EXPECTATIONS: Leadership is something that at times means different things to different people. Everybody has, or should have, people who they consider to be a mentor. These are people who exemplify good leadership. While people may define leadership differently, it is important that a healthy, 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.

TO OUR CITIZENS

- 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 – 136

Training/EMS – 5

IT – 3

Emergency Management – 2

Prevention - 6

Logistics – 5

Fleet - 4

Administrative Services/Finance – 9

Communications & Planning - 2

Divisions of WPFR

LEGISLATIVE

Your elected Board of Fire Commissioners governs the organization. They meet twice monthly, on the first and third Tuesdays, to conduct business. Meetings begin at 5:30 p.m. and are held at District Headquarters located at 3631 Drexler Drive West in University Place. Quarterly, one of the meetings are held at Station 21, located at 5000 Steilacoom Blvd SW in Lakewood.

INFORMATION TECHNOLOGY (IT)

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 seven WPFR buildings and eight external user agencies within Pierce County, 9-1-1 communication access for more than 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.

COMMUNICATIONS & PLANNING

The Community & Media Relations Manager (CMRM) is responsible for the public information program of the District, including incident response information, public relations and internal communication; methods utilized include but are not limited to press releases, website updates, social media posts, as well as print publications and video production. Previously the CMRM position fell under the Administrative Services portion of the budget but has been moved to this budget area in 2018. The Planning portion of this budget area is new in 2018 and includes a Battalion Chief who takes on such projects as updates to the Standards of Cover, data mining, liaison to SS911 and radio communications. GIS is also included in this budget area and handles all mapping/data needs of the District.

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 management 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.

TO OUR CITIZENS

SUPPRESSION

The Suppression Division encompasses all emergency response programs. Daily, one Battalion Chief supervises six engine companies, one ladder company, four full-time medic units and one peak activity medic unit (PAU). In addition to emergency response, Suppression also administers the following programs: Special Operations Rescue Team (the District belongs to a regional response team consisting of Central Pierce Fire & Rescue (CPFR), Gig Harbor Fire & Medic One and East Pierce Fire & Rescue (EPFR)), Marine Operations (three marine crafts; one on American Lake, one moored at 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 53 Paramedics, 89 Emergency Medical Technicians, 29 Technical Rescue Technicians, 29 Rescue Swimmers, 18 Rescue Divers, 18 Marine Pilots and 15 Hazmat Technicians. In 2016, the District responded to 15,904 incidents, 71.2 % of which were Emergency Medical Services (EMS) related.

PREVENTION

The Prevention Division provides public education programs as well as fire prevention and code enforcement activities. Public Education programs include; preschool, elementary school, CPR/First Aid, Fire Prevention Week, newsletters, car seat inspections, water safety, sport helmet fitting, safe sitter, 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, Caring for Kids and Fall Safety Day. In 2016, approximately 800 smoke alarms were installed. A total of 1,321 inspections were performed, which included 56 new construction inspections, 1,008 business inspections and 94 fire protection systems inspections.

TRAINING

The Training Division is responsible for teaching, 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, as well as customer service and leadership development. This Division develops many of these classes and conducts or coordinates regional training with many other fire agencies as well. In 2016, over 35,000 hours of training were completed by WPFR operations personnel.

LOGISTICS

The District has 10 facilities, including six stations, a fleet/facilities maintenance shop, two boathouses, and a training tower; totaling approximately 105,000 square feet of buildings and 8.75 acres of combined exterior space, valued at over $16 million. Those within this Division are responsible for all repair and maintenance of these facilities and the systems within them, as well as all grounds maintenance and upkeep.

FLEET

Fleet personnel are responsible for all WPFR apparatus, vehicles, vessels and trailers. Additionally, the District contracts to provide regular checks and routine maintenance on over 70 additional pieces of fire service equipment. Fleet personnel also conduct maintenance and repair services for six facility generators, two "breathing air" compressors and all of the District's small power tools.

EMERGENCY MEDICAL SERVICES (EMS)

The EMS Division supports 53 paramedics and 89 Emergency Medical Technicians (EMTs) by providing continuing medical education in a variety of ways. These include classroom and hands-on training, the use of online programs and focused EMS conferences. These modalities provide ongoing medical education in order to deliver high caliber service and maintain EMS certifications. In addition, monthly training occurs with WPFR's Physician Advisor for medical lectures and review of EMS incidents. In 2016, over 4,800 hours of EMS-related training were completed by WPFR operations personnel.

EMERGENCY MANAGEMENT

Emergency Management encompasses both preparedness and situation management. Community Emergency Response Teams (CERT) are a critical component of preparedness. In 2016, WPFR had 2,435 hours of volunteer hours from 82 community volunteers. Emergency plans, both internal and external are also developed within this division. In 2016, WPFR Chief Officers participated in a senior official's workshop, emphasizing on whole community planning and response. In 2017, the Division coordinated a regional training exercise at the National Emergency Management Institute in Emmitsburg, Maryland, where over 40 participants from more than 10 Pierce County agencies trained together, simulating a major incident in the County. Additionally, WPFR participated in the statewide Cascadia Rising earthquake training exercise.

Frequently Asked Questions

DOES THE FIRE DISTRICT GET AUDITED?

Yes, the District undergoes an annual audit by the Washington State Auditor's Office. This audit, includes accountability and financial statement components. In addition, the District also receives a Single Year Audit for federal grants as a result of expending in excess of $750,000 in federal funds in a calendar year.

The results of these audits are available at the auditor's website. The District is undergoing its annual audit for FY2016. All audit reports are available at www.sao.wa.gov.

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 2017, the District is comprised of 25.50% commercial, 3.47% industrial and 71.03% residential. Residential rose 1.08% from 2016 into 2017.

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. ***Maintenance &Operations (M&O) Levy*** – Voter approved; requires a super majority to pass; 60% approval and validation against the previous general election. Currently in a four-year levy cycle, approved 2016-2019.

WHAT DOES THE 1% INCREASE IN LEVY REVENUE MEAN (REGULAR & EMS LEVIES)?

In Washington State, property tax increases are not based on the increasing value of properties. They are based on last year's property tax levy, which is simply the amount of the property taxes that were assessed in the prior year. Each year's levy may be increased by no more than 1%, unless the public votes for a greater increase or the jurisdiction has banked capacity.

WHAT IS THE IMPLICT PRICE DEFLATOR (IPD)?

The IPD is a figure used to measure inflation and it can impact how much property tax revenue a jurisdiction can collect in any year. Under State law, no local government may increase its property tax levy more than 1% in a given year, and local governments with a population of 10,000 or more are limited to the lesser of 1% or the rate of inflation. (RCW 84.55.005-.010) However, if inflation falls below 1%, a jurisdiction with a population of 10,000 or more may adopt a resolution of "substantial need" allowing it to increase the levy (or bank the excess levy capacity) up to the full 1 percent.

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

The M&O Levy 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 2018 levy is $10,975,000, with an anticipated AV for the District of $9,920,437,043 (for M&O Levy), which calculates a rate per $1,000 of $1.1063.

The calculation looks like this; ($10,975,000 / ($9,920,437,043) / $1,000)) = $1.1063.

For the case of the $200,000 home, they would pay an additional $221.26 for the M&O Levy. Calculated; $200,000 / $1,000 x $1.1063 = $221.26.

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**: In 2017 the Board of Fire Commissioners updated and revised their fiscal policy as it pertains to the District's established Reserve Fund. With the development of the District's Capital Asset Plan, policy now establishes 10% of the value of the assets listed in that plan as the goal for being held in reserve. Additionally, it establishes 5% of the District's prior year Maintenance & Operations budget as a goal to be held in reserve for emergent situations. Fully funding of the employee HRA fund balances remain intact.

- **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.

TO OUR CITIZENS

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 to process transport billing.

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

While it's true the citizens pay up to $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 WPFR citizens, this program allows for their EMS Levy dollars to pay for any balance not paid by their insurance.

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

Modern fire departments have evolved into "all-hazard" agencies. Fires, motor vehicle crashes, medical responses, special operation rescues and hazardous material incidents are some of the many emergencies where WPFR responds and it is impossible to know what the next emergency might be. All WPFR personnel are highly trained as EMTs or Paramedics. 9-1-1 calls for medical assistance are screened by dispatchers who send the most appropriate response based on the seriousness of the situation. Situations requiring extrication, lifting of patients, CPR and serious medical conditions require several people to safely provide care. A three-person fire engine and a two person medic unit may respond to an emergency. If a situation can be handled with two people, the fire engine and crew become available to respond to the next 9-1-1 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: DSHS (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.

TO OUR CITIZENS

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 have a minimum of two people in their crew before entering. The law also requires a minimum of two firefighters standing by outside the structure, ready to rescue the interior crew should they become lost or trapped by a collapse or escalating fire conditions. In a very limited situation where there is a **known** rescue situation where immediate action could prevent the loss of life or serious injury, the law allows the interior two-member crew to enter with only one exterior firefighter standing by. On most fires, an 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 in initiating interior firefighting efforts.

WHAT IS THE DISTRICT'S FIRE PROTECTION CLASS (FPC)?

WPFR is a FPC 3 Fire Department as rated by the Washington State Survey and Rating Bureau (WSRB). (FPC 1 is the highest protection class).

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

The WSRB assesses fire departments in our state. A consistent set of guidelines is used evaluate a fire department to help determine the level of fire protection; which helps insurance companies establish insurance rates. The WSRB evaluates four major areas; Fire Operations, Water Supply, Emergency Communications Systems, and Fire Prevention. 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 fire protection class ranking 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 non-voter approved bonds; the debt service on these bonds is paid for using General Fund dollars. The bonds were refinanced in 2011. The refinanced bonds will expire in 2021, which is unchanged from the original expiration date.

In 2001, the voters of the City of Lakewood approved 20-year bonds valued at $14.3 million 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 is responsible for certain duties and responsibilities required to properly manage the affairs and conduct the official business of the District, as prescribed by law. The following are excerpts from 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. Such checks shall be approved 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 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 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.

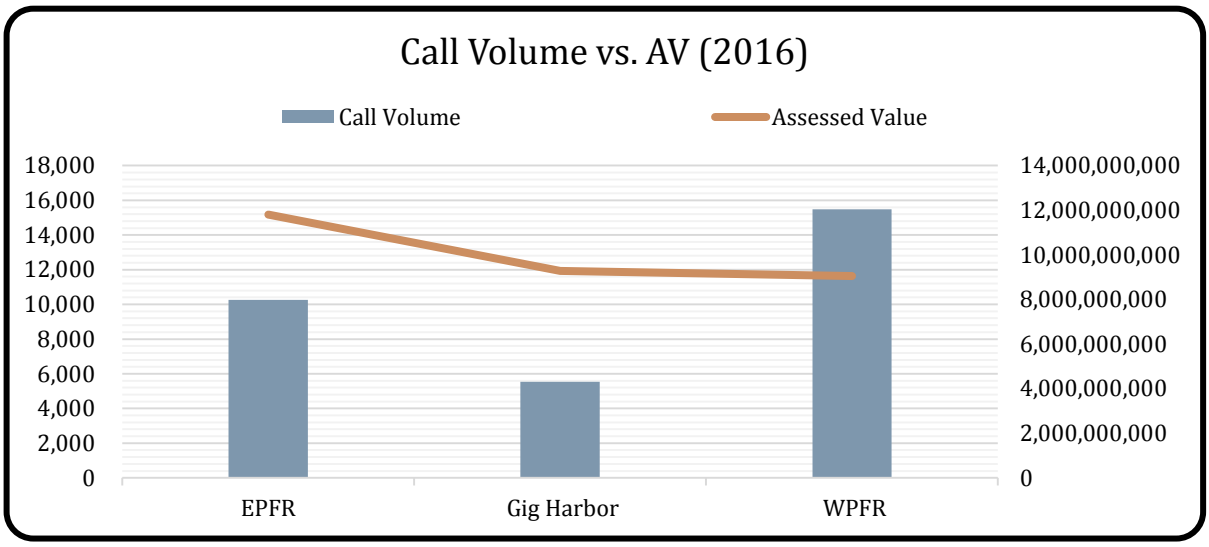
TO OUR CITIZENS

- COMMISSIONER GUIDING PRINCIPLES: Commissioners of WPFR are elected to represent the citizens of the District, not any interest group, and shall:
  - Act as a Board, not as individuals
  - Encourage open discussions and a diversity of opinions
  - Respect each member's ideas
  - Listen with an open mind
  - Not condone or tolerate harassment of any kind
  - Support the actions of the Board
  - Act in a courteous manner towards each other, our staff, and our citizens

How do we compare?

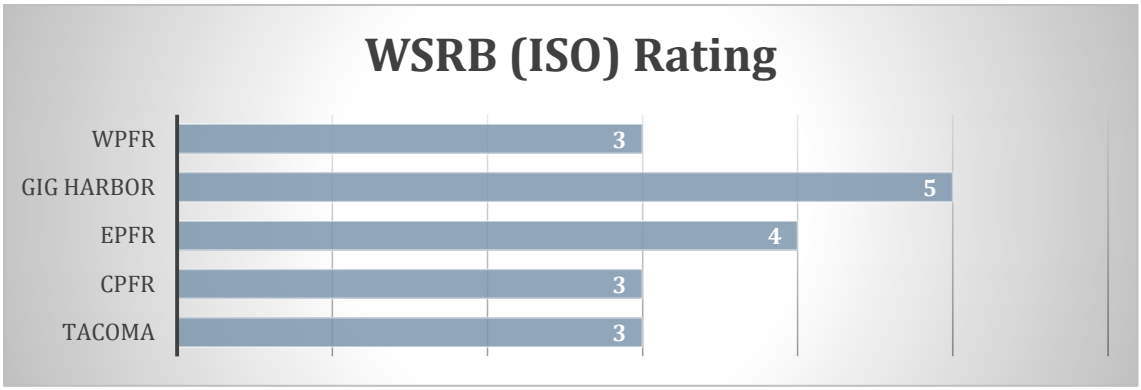
HOW DOES WPFR COMPARE TO SURROUNDING FIRE AGENCIES IN ASSESSED VALUE VS CALL VOLUME?

WPFR is the most urbanized fire district in Pierce County, with high call volume and an AV on the lower end of comparable districts.



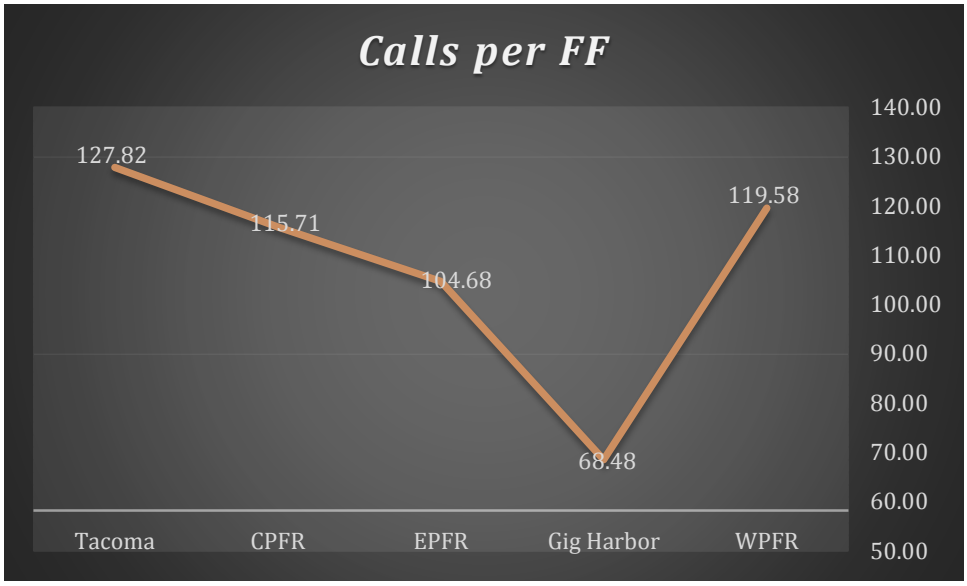
WHAT IS WPFR'S INSURANCE RATING COMPARED TO SURROUNDING FIRE AGENCIES?

As shown in the graph below, WPFR is one of the leaders in insurance rating in this area. As was explained in the FAQ's on page 18, the WSRB rates fire protection from a 1 to a 10, 1 being the best. There are only three agencies in the State with ratings better than a 3.



HOW DOES WPFR COMPARE IN OPERATIONS STAFFING?

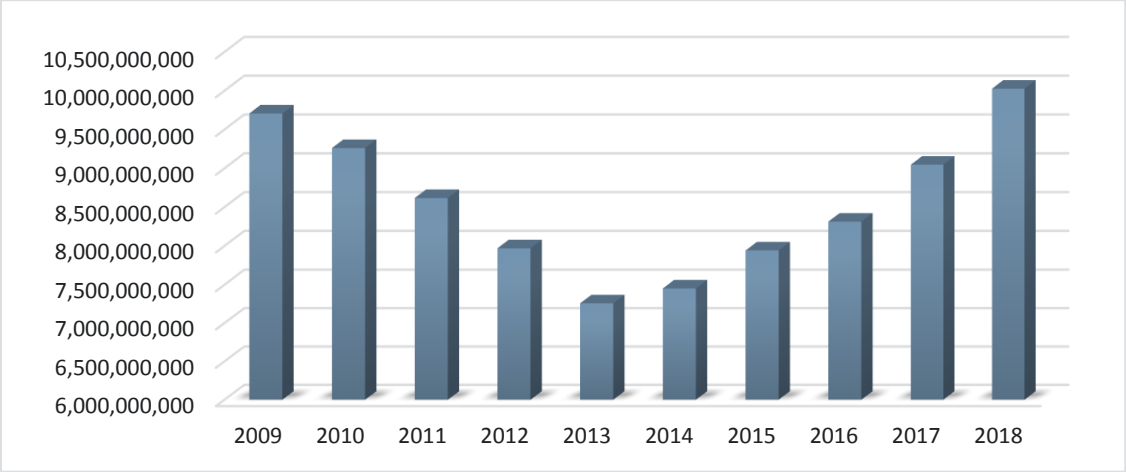
The following graph represents operational staffing comparisons of WPFR to other agencies in Pierce County. As you can see, WPFR firefighters respond to approximately 119.58 calls per firefighter (*an increase of 3 calls per firefighter over last year*); outpaced only by Tacoma Fire.



Trends

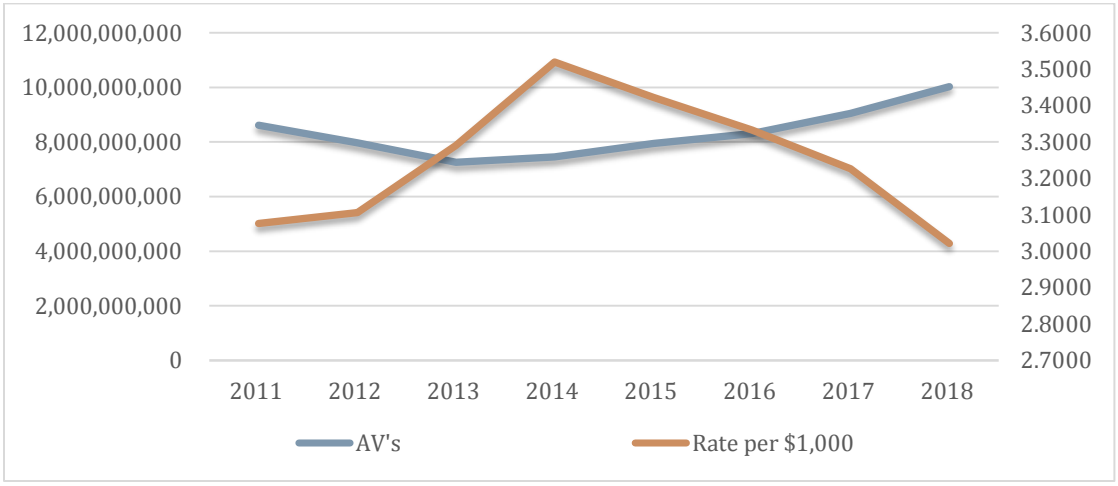
ASSESSED VALUE

The District's anticipated Assessed Value (AV) for 2018 tax collection is $10,026,047,107. This is 3.29% greater than when the District was at its peak in 2009. This is the first year WPFR has exceeded its pre-recession AV. This preliminary AV represents a 10.83% increase over 2017.



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

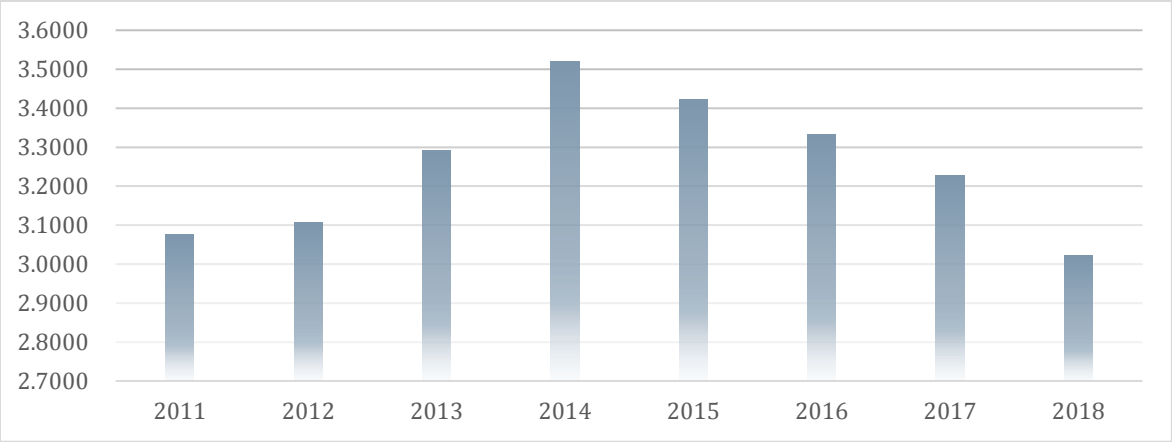
The District's total rate per $1,000 increased as AVs decreased. Conversely, we are now seeing the rate per $1,000 decline as AVs reflect a positive swing.



TO OUR CITIZENS

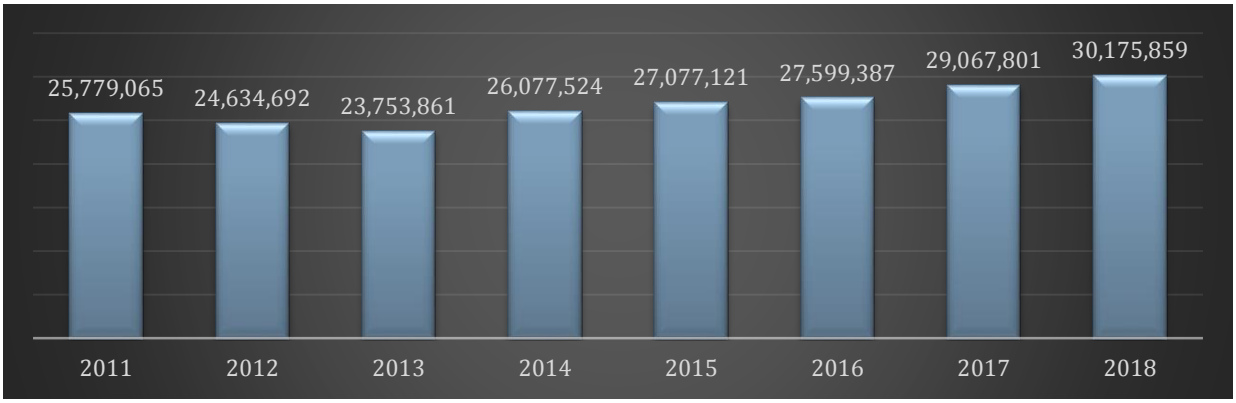
LEVY RATE

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 24, with the improvement in the economy, the levy rate per $1,000 is declining. The projected 2018 levy rate will be the lowest in WPFR history.



LEVY REVENUE

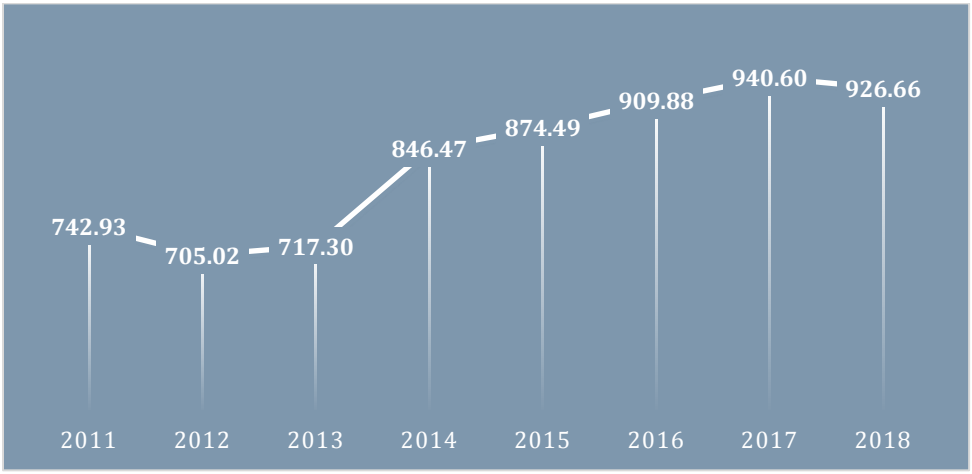
2018's projected total levy revenue is a 3.81% increase over 2017.



TO OUR CITIZENS

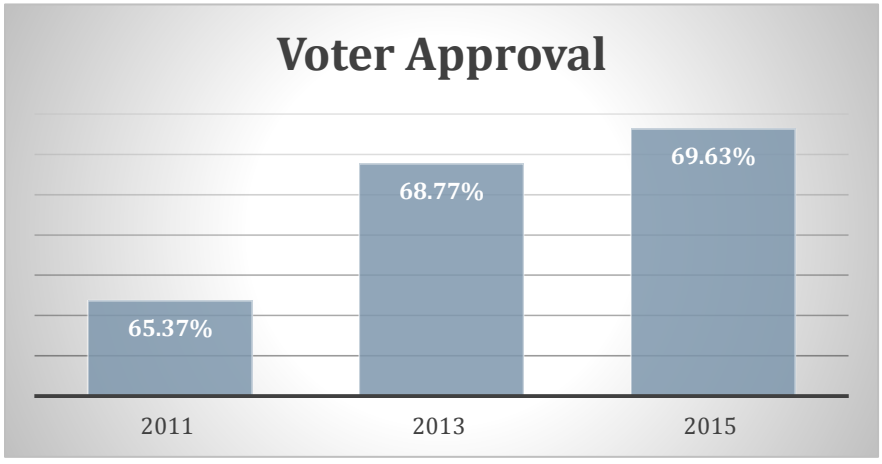
COST TO TAXPAYERS

Utilizing median priced home values in the District, and applying the District's overall levy rate; the following graph depicts the average annual amount paid by a homeowner for services.



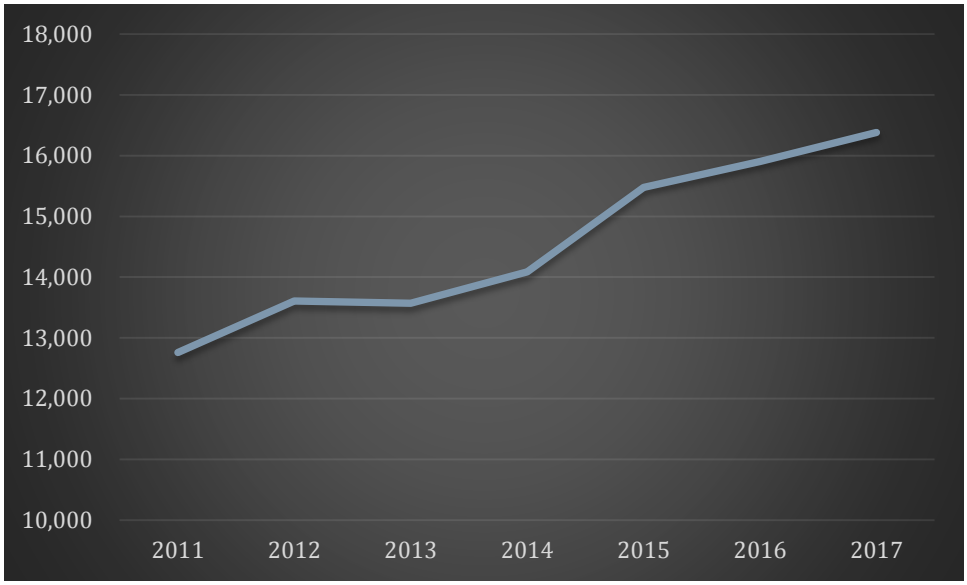
VOTER APPROVAL

Even prior to the merger of Districts 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 2001. WPFR has continued to receive the support of constituents. In August 2015, the citizens approved a four-year M&O Levy in the amount of $10,975,000 annually; which expires at the end of 2019.



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 2017 reflects a 3% increase.



Revenue – General Fund *(see page 39)*

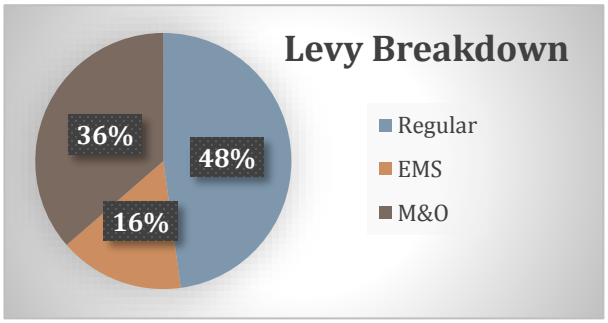
BEGINNING FUND BALANCE

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

TAXES

Preliminary AVs reflect a 10.83% increase

- Prior year taxes
- Regular Levy
  - $1.4393 per $1,000 of AV (reduced from the $1.50 statutory limit) which is estimated to generate $14,430,181
  - Rate can be effected by pro-rationing
  - The District has reached its highest lawful levy and is again impacted by the 1% increase in revenue limitation.
- EMS Levy (*Permanent*)
  - $0.4758 per $1,000 of AV (reduced from the $0.50 statutory limit) which is estimated to generate $4,770,678
  - Rate can be effected by pro-rationing
  - The District has reached its highest lawful levy and is again impacted by the 1% increase in revenue limitation.
- M&O Levy
  - $10,975,000 (*fixed dollar amount*)
  - Estimated to be at a rate of $1.1063 per $1,000 of AV
  - There are properties exempt from this levy



- New Construction & Improvements (NC&I) and Administrative Refunds
  - Properties coming on to the tax rolls for the first time, estimated at $220,133.87; representing a substantial increase over current year.
  - Administrative refunds totaling $68,891.13.
- Uncollected Taxes - Estimated at 2.5% of Levies

PERMITS

WPFR collects funds for International Fire Code and Plan Review permits in the City of Lakewood throughout 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. Over the last two years, permit revenue has been on the rise, indicating strong economic development.

INTERGOVERNMENTAL

This budget area accounts for grant revenue, absent required matching funds, 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. School Districts pay a rate per enrolled student. 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 DSHS (Western State Hospital).

CHARGES FOR GOODS & SERVICES

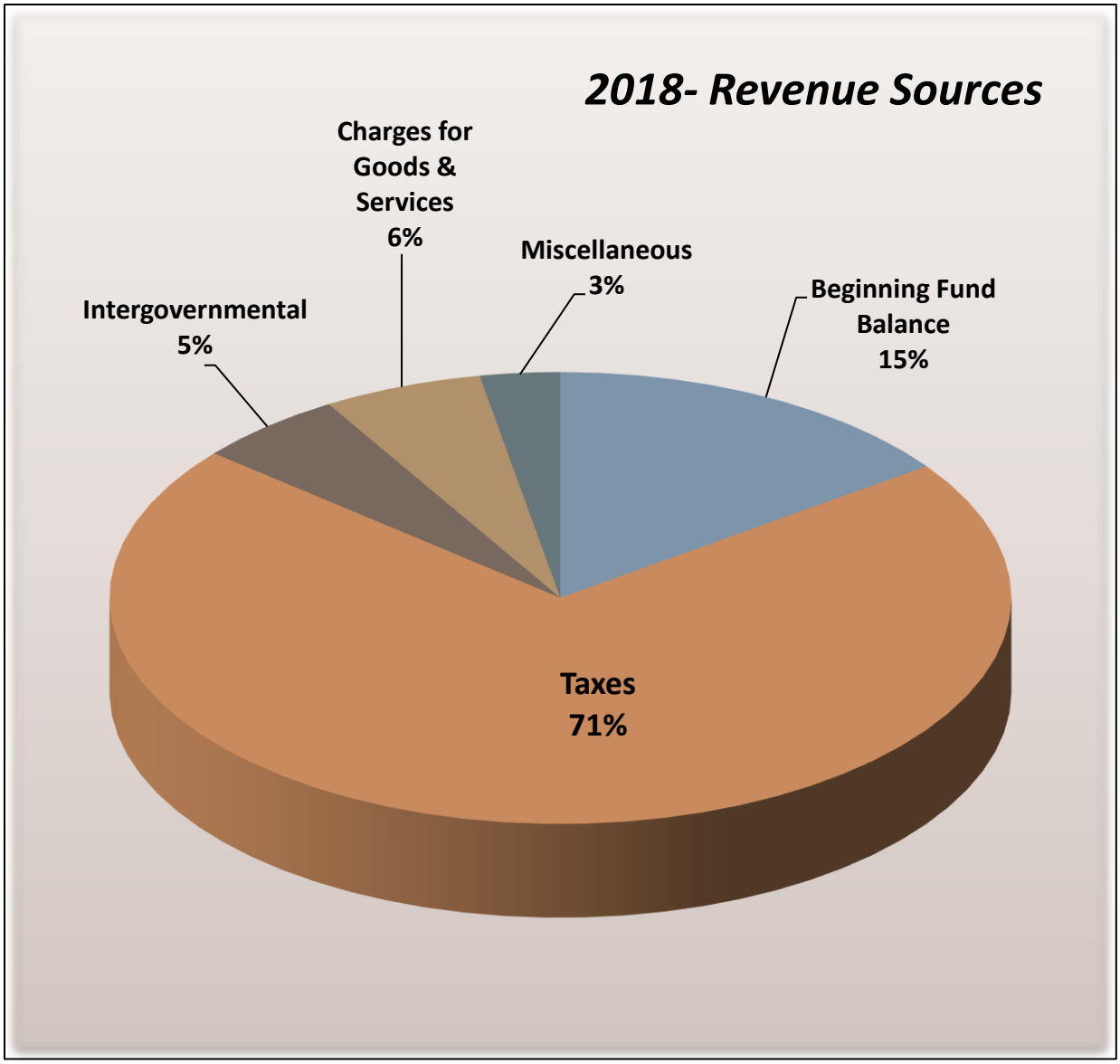
- **Sales of Merchandise** - Monies received from the sale of items such as bicycle helmets and life jackets make up this line item.
- **Emergency Services** – Contract with the City of Lakewood for code enforcement, Fire Protection Services for Lakewood Water District, as well as the contract with the 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 fulfills this agreement utilizing existing WPFR resources. Fire Protection Services for the Veteran's Administration Hospital is accounted for here as well. A contract is necessary for provision of services, as the hospital is on Federal property not within WPFR's boundaries.
- **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 2016, the District's cash collection rate of allowable costs was 80% of the allowable billed amount, or 40% of total billed. In 2016, the membership program accounted for 7.47% of the amount billed, totaling $424,558. 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.

MISCELLANEOUS

- **Interest Income** - Interest earned on fund balances put out for investment which exceed immediate cash flow needs.
- **Space & Facility Leases** - Income from SS911 for rent on space located at Station 21.
- **Other Use Charges** - Monies received by the District from the City of Lakewood for their portion of boathouse expenses as defined in 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 Reserve Fund strategy for capital expenditures in 2018. You will see correlating amounts under the expense portion of the budget.


2018- Revenue Sources
Charges for Goods & Services 6%
Miscellaneous 3%
Beginning Fund Balance 15%
Intergovernmental 5%
Taxes 71%

Expenditures – General Fund

PERSONNEL

Inclusive of salaries and benefits, personnel account for approximately 87% of the District's operating budget. Benefits are in line with all labor and other contractual agreements. Of the budgeted amount for Salaries & Benefits 69% of the total is Salary, 6% is Overtime, and 25% for Benefits. The 2018 budget funds 181 FTEs as well as 3 PTEs. 136 of these positions are 24-hour suppression personnel.

SUPPLIES AND SERVICES

These line items include operating supplies, professional services and agreements, training, maintenance, District insurance and membership costs. There is a continued 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 Reserve Fund. Capital requests undergo scrutiny during the budget process utilizing a Safety, Training, Urgency, and Growth evaluation.

GRANTS

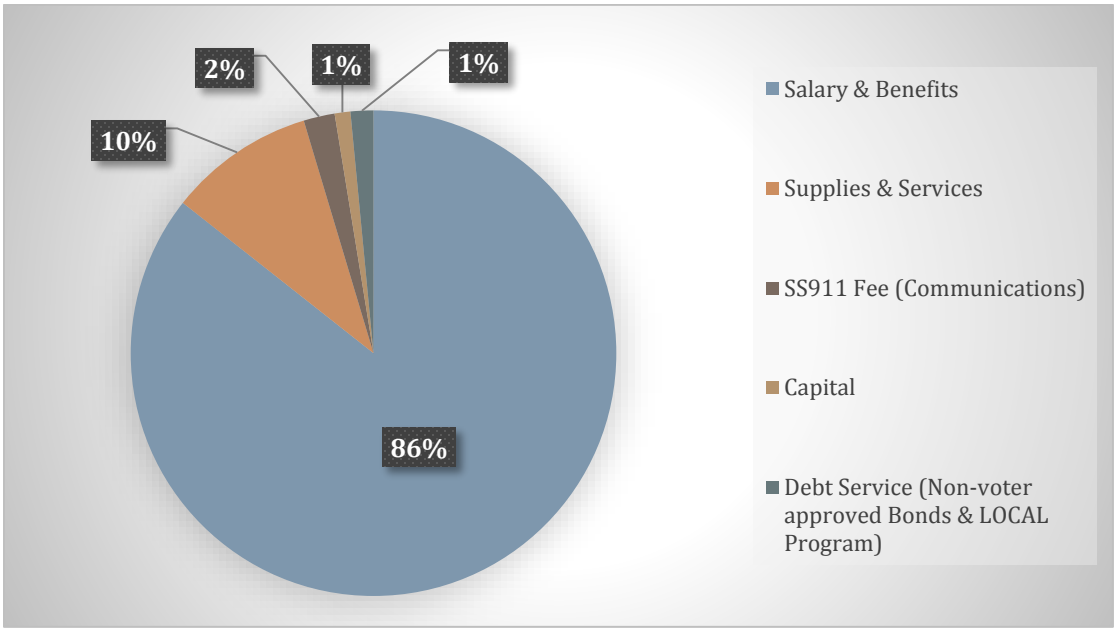
The expenditure side of grants received by the District are accounted for in the expense budget. The line item includes 100% of the planned expenditure; inclusive of federal or state monies as well as the District's required matching funds. More often than not, at budget time the District hasn't been 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.

DEBT SERVICE

Debt service on 2001 non-voter approved bonds are paid from the General Fund, as opposed to voter approved bonds that have their tax source. Additionally, funds for payment for LOCAL program debt are accounted for here.

TO OUR CITIZENS

The following reflects the breakdown of the allocation of dollars for fiscal year 2018.



Expenditures by Division *(see page 42)*

OVERALL HIGHLIGHTS

Throughout the line item budget you will see a significant increase to medical insurance and L&I premiums. The increase to medical insurance premiums is unprecedented with our provider and is due to their need to build their reserve back up to legally required limits. That account had been severely impacted due to multiple catastrophic illnesses. L&I premiums are based on the different risk classes experience factor which utilizes a three year claims window which begins 18 months before the rating year. For 2018, that period is July 1, 2013 – June 30, 2016.

You will also notice some shifts in Salary line items between divisions. This is due to where positions are allocated and a change in how various executive staff have been allocated historically. In Operations, it is often due to people moving out of suppression and into EMS, as a result of attaining their paramedic certification.

Overtime has once again been addressed. As the District has moved from grant funded training opportunities, it has become necessary to increase these line items.

The following breakout provides data on significant variances in proposed budget for 2018 versus 2017.

LEGISLATIVE

Elected officials (the Board of Fire Commissioners) receive compensation at a flat rate established by RCW for any portion of a day spent addressing District issues. Membership in the State Association of Fire Commissioners is maintained for the organization and officials. Based off historical trends and not having an election in 2018, we were able to reduce that overall budget area by over 50%.

COMMUNICATIONS & PLANNING

This budget area is new this year. The CMRM position has been moved to this budget area from Administration. Additionally, the District has transitioned the Battalion Chief of Communications and the GIS Analyst back to WPFR with the finalization of services with SS911 complete. This BC is taking on the responsibilities of planning and communications for the District. These include, data analysis, SOC completion and updates, in addition to acting as the District's liaison with SS911 and other tasks associated with radio communications.

TO OUR CITIZENS

ADMINISTRATION

You will also see large increases in Professional Services due to Affordable Care Act reporting as well as Hiring/Promotional Testing, Recruitment & Retention, and a new line item, Equity & Empowerment Initiative. These increases are due to shifts in strategies around recruitment and testing, as well as the development of the District's Equity & Empowerment Initiative. I would also point out, the line item for Permit Fees is simply a pass through as those funds represent amounts collected by the District in 2017 and per the interlocal agreement with the City of Lakewood, are passed on to them.

SUPPRESSION

Three new positions have been added in 2018, all of which have significant funding to offsetting their impact by the SAFER Grant awarded to the District in 2017.

EMERGENCY MEDICAL SERVICES (EMS)

While no additional positions have been added in 2018, you will see movement between divisions/branches, of where personnel costs are allocated. Additionally, there is impact due to new program put in place for on 24-hour shift Medical Service Officers. New this year as well, is an in-house EMT class for new recruits.

FIRE COMMUNICATIONS

The only line item in this budget area is the user fee WPFR pays to SS911 for dispatch services. The entire remaining portion of the division has now been fully transitioned to SS911.

RESERVE FUND DEPOSIT

During the process to establish the 2016-2019 M&O Levy, Staff recommended no budgeted deposits be made into the Reserve Fund.

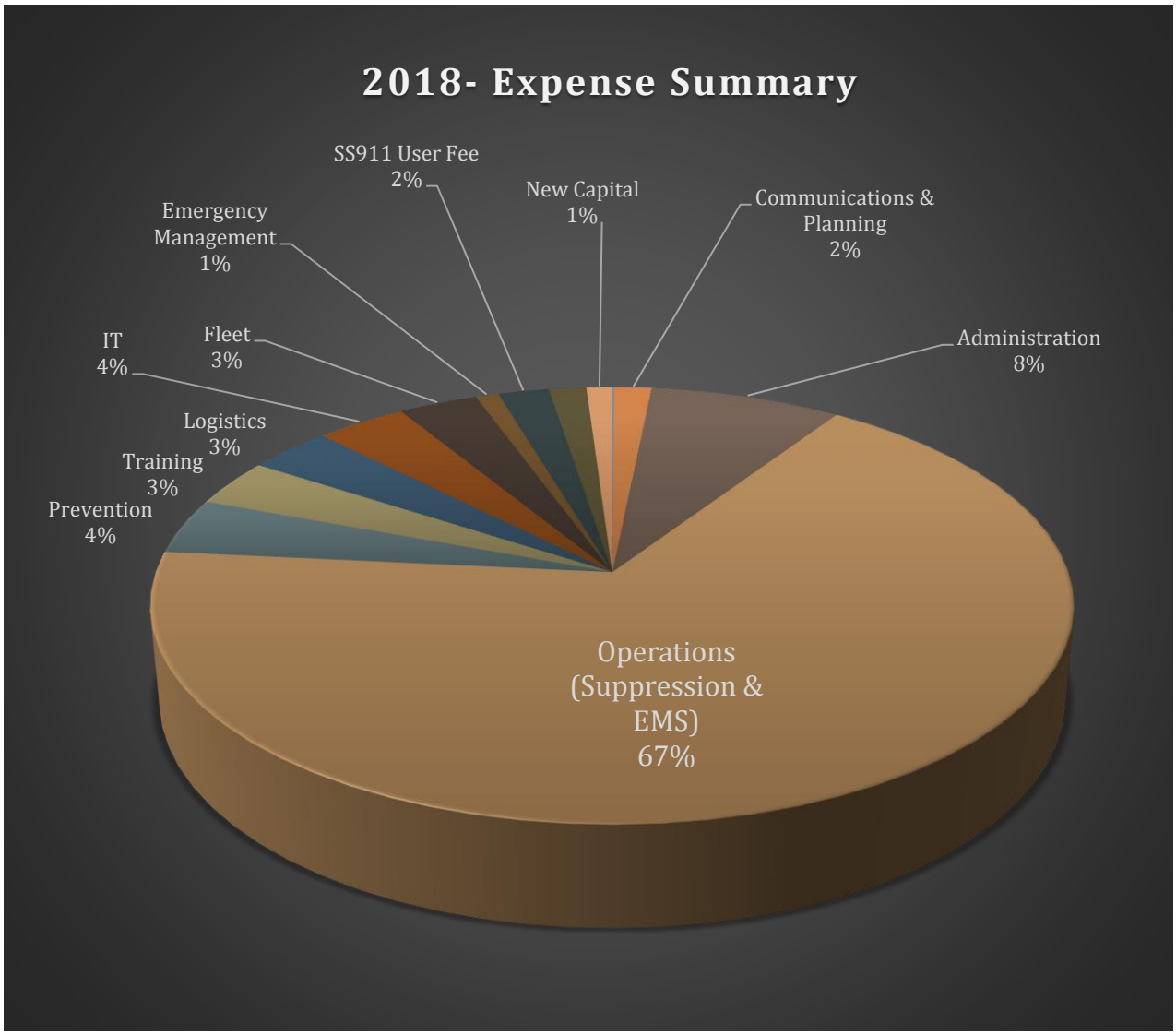
CAPITAL

Current year Capital request items include PPE, thermal imaging cameras, a staff vehicle, desktop computer replacements, a LifePak 15(cardiac monitor/defibrillator), fleet maintenance diagnostic tools and multiple facilities improvement projects.

TO OUR CITIZENS

SUMMARY

In summary, the Maintenance & Operations Budget for the District moving into 2018 reflects an overall 4.67% increase; 5.38% in salaries & benefits with a 0.84% reduction in supplies & services, and 2.5% in SS911 user fees.



Reserve Fund

CAPITAL ASSET REPLACEMENT & IMPROVEMENT, EMERGENT FUNDING, AND LIABILITIES

Since the decline in the economy began to impact the District in 2009, the Reserve Fund had gone underfunded as one of the means to reduce the economic impact to daily operations. The fund has not been utilized for operational dollars, rather, reduced or no deposits were made for future purchases. Liabilities remained fully funded.

In early 2017, the Board revised their policy relating to the Reserve Fund as well as saving for future capital expenditures. The newly revised policy has now established an amount equal to 10% of the value of the District's capital assets to be held in reserve. Additionally, the District will strive to retain 5% of the District's prior year Maintenance & Operations Budget in reserve for emergent situations. As has been policy, funds for HRA liabilities remain housed here.

At year-end 2018, the approximate balance of the fund will be $5.5 million with $1.5 million restricted for personnel liabilities, $1.4 million restricted for infrastructure improvements, $765,000 for emergent situations and approximately $1.75 million for future capital expenditures.

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 12/31/17 the balance remaining on these bonds (*inclusive of principal & interest*) is $688,975.

Debt service in 2018 is $333,250.

VOTER APPROVED

These Fire District 2 bonds were approved by voters 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 only; being paid by its own taxing revenue.

Preliminary assessed value for these bonds is $6,153,968,902.

As of 12/31/17 the balance remaining on these bonds (*inclusive of principal & interest*) is $5,419,220.

Debt service in 2018 is $1,295,100, which will require approximately $0.2112 per $1,000. In 2017 that rate is $0.2334.

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

APPENDICIES

CASH FLOW

REVENUE

	2017 Budget	2018 Estimated
Beginning Fund Balance:		
Expense Fund Cash 01/01/XX	6,923,534	6,475,041
Taxes		
Prior Year Taxes	687,795	727,286
Regular Levy	13,587,330	14,430,181
EMS Levy	4,529,110	4,770,678
Uncollected Taxes	(727,286)	(754,396)
M&O Levy	10,975,000	10,975,000
NC&I and Admn Refunds	85,393	289,025
Licenses & Permits		
Permits	65,000	100,000
Intergovernmental		
Direct Federal Grants	0	260,607
State Grants	0	1,400
Intergovernmental Services		
Fire Protection Contracts	1,057,275	1,163,116
Fire Marshal Contract - City of Lakewood	206,553	211,097
Emergency Management Contract - City of Lakewood	52,000	52,000
Steilacoom	387,027	395,542
Fire Protection Contract - Veteran's Administration	213,539	213,539
SS911 - Communications	302,981	0
Charges for Goods & Services		
Sale of Merchandise	10,000	14,000
Transport Fees	2,193,255	2,259,053
Other Public Safety		
CPR/Safesitter	10,000	10,000
Recruit Academy	52,500	41,250
CERT/Other Classes	10,000	10,000

	2017 Budget	2018 Estimated
Repair Charges		
TFD - Pump Tests	5,000	6,000
District 13 - Fleet Maintenance	8,000	6,700
Transportation - Sale of Parts	1,500	12,500
Miscellaneous		
Interest Income	8,300	8,500
Space & Facility Leases (Long-Term)	101,699	6,000
Other Use Charges	12,000	15,000
Surplus	25,000	15,000
Other	200,000	250,000
Transfer In	285,000	897,804
Total Revenue	**41,267,505**	**42,861,923**

EXPENDITURES	2017 Budget	2018 Estimated
Legislative	66,845	29,905
IT	1,263,263	1,313,720
Communications & Planning	0	534,378
Administration	2,997,282	2,775,280
Suppression	15,344,100	15,533,522
Prevention		
Prevention	1,285,419	1,469,126
Emergency Management	291,321	331,346
Training / EMS		
Training	1,048,205	1,243,189
EMS	7,275,002	8,423,077
Logistics		
Facilities	1,248,931	1,219,346
Fleet	1,186,638	1,148,002
User Fees	722,170	740,230
Fire Comm	480,821	0
Transfer to GOB Fund	337,400	333,250
Operations Sub-Total	***33,547,397***	***35,094,371***
Reserve Fund Deposit	725,000	0
LOCAL Payment	0	172,804
Capital	235,067	374,012
Reserve Fund - Expenditures	285,000	0
Total Expense	**34,792,464**	**35,641,186**
Ending Fund Balance:	**6,475,041**	**7,220,737**
Beginning Fund Balance (Policy 1020)	*6,406,401*	*6,545,835*

LINE ITEM EXPENSE BUDGET

ACCOUNT NUMBER				DESCRIPTION	2017	2018	% +/- '17 vs '18
					Budget	Proposed	
				LEGISLATIVE			
511	60	11	01	Legislative Services	20,000	20,000	0.00%
511	60	20	01	Medicare & Social Security	1,500	1,530	2.00%
511	60	20	05	L&I	45	75	66.88%
511	60	20	11	Issued Items	1,400	500	-64.29%
				Salaries/Benefits	**22,945**	**22,105**	**-3.66%**
511	60	43	01	Professional Development	3,000	1,800	-40.00%
511	60	49	01	Memberships	5,900	6,000	1.69%
511	70	00	00	Election Costs	35,000	0	-100.00%
				Supplies/Services	**43,900**	**7,800**	**-82.23%**

ACCOUNT NUMBER				DESCRIPTION	2017 Budget	2018 Proposed	% +/- '17 vs '18
				INFORMATION TECHNOLOGY			
518	80	11	01	Salaries	440,168	449,869	2.20%
518	80	20	01	Medicare	6,382	6,512	2.03%
518	80	20	02	L&I	1,813	2,642	45.72%
518	80	20	04	Retirement	49,996	51,216	2.44%
518	80	20	06	Medical Insurance	62,805	69,504	10.67%
518	80	20	07	Dental Insurance	6,317	6,317	0.00%
518	80	20	13	Wellness Program	360	360	0.00%
518	80	20	15	Uniforms	500	500	0.00%
				Salaries/Benefits	**568,341**	**586,920**	**3.27%**
518	80	31	00	Computer Operating Supplies	7,750	7,000	-9.68%
518	80	31	01	Software Upgrades	16,000	15,000	-6.25%
518	80	31	02	Hardware Upgrades	50,500	37,000	-26.73%
518	80	31	03	Network Support Contracts	47,943	52,900	10.34%
518	80	31	04	Application Support Contracts	247,344	300,000	21.29%
518	80	41	02	Professional Services - Support Contracts	20,000	19,500	-2.50%
518	80	42	01	Data Communications	156,780	156,000	-0.50%
518	80	42	02	Telephones	52,800	52,250	-1.04%
518	80	42	03	Cellular Service	59,905	59,250	-1.09%
518	80	43	01	Professional Development	23,300	20,000	-14.16%
518	80	48	02	Web Site	10,600	6,000	-43.40%
518	80	49	01	Subscriptions	2,000	1,900	-5.00%
				Supplies/Services	**694,922**	**726,800**	**4.59%**

ACCOUNT NUMBER				DESCRIPTION	2017 Budget	2018 Proposed	% +/- '17 vs '18
				COMMUNICATIONS & PLANNING			
519	10	11	01	Salaries	0	364,062	100.00%
519	10	12	01	Overtime	0	633	100.00%
519	10	20	01	Medicare	0	5,253	100.00%
519	10	20	02	L&I	0	1,202	100.00%
519	10	20	04	Retirement	0	34,196	100.00%
519	10	20	06	Medical Insurance	0	74,943	100.00%
519	10	20	07	Dental Insurance	0	6,389	100.00%
519	10	20	13	Wellness Program	0	360	100.00%
519	10	20	15	Uniforms	0	1,140	100.00%
				Salaries/Benefits	**0**	**488,178**	**100.00%**
519	10	31	01	General Operating	0	2,375	100.00%
519	10	31	02	Printing	0	24,800	100.00%
519	10	31	03	Advertising	0	200	100.00%
519	10	41	02	Professional Services - Programs	0	3,700	100.00%
519	10	43	01	Professional Development	0	13,000	100.00%
519	10	48	01	Repair & Maintenance	0	1,150	100.00%
519	10	49	01	Subscriptions/Dues	0	975	100.00%
				Supplies/Services		**46,200**	**100.00%**

ACCOUNT NUMBER				DESCRIPTION	2017	2018	% +/- '17 vs '18
					Budget	Proposed	
				ADMINISTRATION			
522	10	11	01	Salaries	1,497,885	1,253,901	-16.29%
522	10	12	01	Overtime	2,541	2,687	5.74%
522	10	20	01	Medicare	22,190	18,745	-15.52%
522	10	20	02	L&I	9,502	8,771	-7.70%
522	10	20	03	Deferred Compensation	36,300	40,200	10.74%
522	10	20	04	Retirement	157,526	142,433	-9.58%
522	10	20	05	Unemployment Compensation	3,790	3,790	0.00%
522	10	20	06	Medical Insurance	242,062	180,538	-25.42%
522	10	20	07	Dental Insurance	26,218	22,226	-15.23%
522	10	20	08	LEOFF 1 Insurances - Retirees	341,123	277,725	-18.59%
522	10	20	09	Retiree Medical (Resolution)	201,301	274,965	36.59%
522	10	20	10	LEOFF 1 - Unpaid Medical Expenses/RX	38,000	38,000	0.00%
522	10	20	13	Wellness Program	1,925	4,000	107.79%
522	10	20	15	Uniforms	6,200	6,200	0.00%
				Salaries/Benefits	**2,586,563**	**2,274,180**	**-12.08%**
522	10	31	00	Office & Operating Supplies	39,000	29,500	-24.36%
522	10	31	01	Postage	5,000	3,550	-29.00%
522	10	31	02	Printing	18,910	500	-97.36%
522	10	41	01	Professional Services	12,000	15,200	26.67%
522	10	41	02	Hiring & Promotional Testing	10,000	11,400	14.00%
522	10	41	03	Legal Services	12,000	11,750	-2.08%
522	10	41	04	Recruitment & Retention	10,000	9,900	-1.00%
522	10	41	05	EAP	3,625	2,950	-18.63%
522	10	41	06	Taxes	3,400	8,100	138.24%
522	10	41	08	Equity & Empowerment Initiative	0	18,000	100.00%
522	10	41	17	Audit Fees	15,500	13,825	-10.81%
522	10	41	18	Programs	1,420	0	-100.00%
522	10	41	20	Meeting Costs	2,700	1,500	-44.44%

ACCOUNT NUMBER				DESCRIPTION	2017	2018	% +/- '17 vs '18
					Budget	Proposed	
522	10	43	01	Professional Development	17,500	18,525	5.86%
522	10	43	02	Succession Planning	45,000	85,500	90.00%
522	10	44	18	Advertising	700	1,100	57.14%
522	10	46	01	Insurance	141,629	140,250	-0.97%
522	10	48	01	R&M Supplies	26,000	27,500	5.77%
522	10	49	01	Memberships	5,200	6,650	27.88%
522	10	49	02	Laundry			
522	10	49	03	Permit Fees to City	40,635	95,000	133.79%
522	10	49	04	Dues	500	400	-20.00%
				Supplies/Services	**410,719**	**501,100**	**22.01%**

ACCOUNT NUMBER				DESCRIPTION	2017 Budget	2018 Proposed	% +/- '17 vs '18
				SUPPRESSION			
522	20	11	01	Salaries	10,874,543	10,876,806	0.02%
522	20	12	01	Overtime	718,928	744,910	3.61%
522	20	20	01	Medicare	174,928	172,758	-1.24%
522	20	20	02	L&I	321,153	412,241	28.36%
522	20	20	03	Deferred Compensation	194,400	177,900	-8.49%
522	20	20	04	Retirement	632,765	640,289	1.19%
522	20	20	06	Medical Insurance	1,926,696	2,020,713	4.88%
522	20	20	07	Dental Insurance	200,438	192,479	-3.97%
522	20	20	13	Wellness Program	9,000	9,000	0.00%
522	20	20	15	Uniforms	65,000	65,000	0.00%
522	20	20	16	Protective Clothing / Body Armor	88,000	88,000	0.00%
522	20	20	21	Service Recognition	3,000	3,000	0.00%
				Salaries/Benefits	**15,208,851**	**15,403,097**	**1.28%**
522	20	31	02	Suppression Supplies	10,000	12,000	20.00%
522	20	31	03	Rehab Supplies	5,000	5,200	4.00%
522	20	31	04	Printing	500	0	-100.00%
522	20	31	11	Historian Supplies	250	0	-100.00%
522	20	31	12	Special Ops Supplies	2,000	1,900	-5.00%
522	20	31	13	Haz Mat Supplies	6,000	5,400	-10.00%
522	20	41	00	Professional Services	12,000	11,750	-2.08%
522	20	48	00	Communications Equipment	20,000	16,750	-16.25%
522	20	48	04	Physical Training	8,000	5,000	-37.50%
522	20	48	05	Equipment	7,000	7,600	8.57%
522	20	48	06	General Operating - Water Rescue	5,500	5,400	-1.82%
522	20	48	07	General Operating - Suppression	24,000	24,000	0.00%
522	20	48	08	General Operating - Spec Ops	5,000	4,900	-2.00%
522	20	48	09	General Operating - HazMat	5,000	4,900	-2.00%
522	20	48	10	PCSORT	7,000	6,925	-1.07%

ACCOUNT NUMBER				DESCRIPTION	2017	2018	% +/- '17 vs '18
					Budget	Proposed	
522	20	48	11	HAZMAT	6,200	6,125	-1.21%
522	20	48	12	General Operating - Marine	3,000	2,850	-5.00%
522	20	48	13	General Operating - SCBA	7,000	6,925	-1.07%
522	20	49	01	Memberships	800	1,800	125.00%
522	20	49	02	Laundry	1,000	1,000	0.00%
				Supplies/Services	**135,250**	**130,425**	**-3.57%**

ACCOUNT NUMBER				DESCRIPTION	2017	2018	% +/- '17 vs '18
					Budget	Proposed	
				PREVENTION			
522	30	11	00	Salaries	911,773	1,050,478	15.21%
522	30	12	01	Overtime	45,275	57,771	27.60%
522	30	20	01	Medicare	13,758	14,896	8.27%
522	30	20	02	L&I	22,495	30,991	37.77%
522	30	20	03	Deferred Compensation	8,100	0	-100.00%
522	30	20	04	Retirement	49,927	59,135	18.44%
522	30	20	06	Medical Insurance	145,389	167,034	14.89%
522	30	20	07	Dental Insurance	16,302	17,021	4.41%
522	30	20	13	Wellness Program	1,200	1,200	0.00%
522	30	20	15	Uniforms	3,000	3,000	0.00%
				Salaries/Benefits	**1,217,219**	**1,401,526**	**15.14%**
522	30	31	03	R&M Supplies	9,200	9,000	-2.17%
522	30	31	06	Reference Materials	2,000	1,950	-2.50%
522	30	31	07	Public Education Materials	12,000	11,750	-2.08%
522	30	31	09	Programs	19,000	18,600	-2.11%
522	30	48	01	Fire Investigations	3,000	2,950	-1.67%
522	30	43	01	Professional Development	18,000	17,650	-1.94%
522	30	49	01	Memberships	3,000	3,325	10.83%
522	30	49	03	Printing	2,000	2,375	18.75%
				Supplies/Services	**68,200**	**67,600**	**-0.88%**

ACCOUNT NUMBER				DESCRIPTION	2017 Budget	2018 Proposed	% +/- '17 vs '18
				TRAINING			
522	45	11	01	Salaries	420,973	550,438	30.75%
522	45	12	01	Overtime	24,767	27,329	10.34%
522	45	12	02	Overtime - Operations Training	164,300	212,831	29.54%
522	45	12	03	Overtime - Academy	77,956	66,512	-14.68%
522	45	20	01	Medicare	6,464	8,371	29.51%
522	45	20	02	L&I	11,049	16,063	45.38%
522	45	20	03	Deferred Compensation	8,100	8,400	3.70%
522	45	20	04	Retirement	23,243	30,806	32.54%
522	45	20	06	Medical Insurance	69,379	81,899	18.05%
522	45	20	07	Dental Insurance	7,174	7,989	11.36%
522	45	20	13	Wellness Program	300	300	0.00%
				Salaries/Benefits	**813,705**	**1,010,939**	**24.24%**
522	45	31	01	Operating Supplies	3,000	2,950	-1.67%
522	45	31	02	Resources - Grounds	15,000	15,000	0.00%
522	45	31	06	Reference Materials	3,000	2,950	-1.67%
522	45	41	00	Professional Services	10,500	14,000	33.33%
522	45	43	01	Professional Development - Suppression	145,000	145,000	0.00%
522	45	43	02	Recruit Academy	13,000	12,850	-1.15%
522	45	48	01	Equipment Repair & Maintenance	10,000	9,800	-2.00%
522	45	49	02	Laundry	1,000	0	-100.00%
522	45	49	04	Dues & Subscriptions	34,000	29,700	-12.65%
				Supplies/Services	**234,500**	**232,250**	**-0.96%**

ACCOUNT NUMBER				DESCRIPTION	2017	2018	% +/- '17 vs '18
					Budget	Proposed	
				LOGISTICS			
522	50	11	01	Salaries	469,810	450,017	-4.21%
522	50	12	01	Overtime	3,362	3,492	3.87%
522	50	20	01	Medicare	5,853	5,747	-1.81%
522	50	20	02	L&I	2,856	3,312	15.97%
522	50	20	03	Deferred Compensation	28,800	7,500	-73.96%
522	50	20	04	Retirement	52,650	52,856	0.39%
522	50	20	06	Medical Insurance	94,049	94,725	0.72%
522	50	20	07	Dental Insurance	9,050	8,571	-5.29%
522	50	20	13	Wellness Program	300	300	0.00%
522	50	20	15	Uniforms	2,500	2,500	0.00%
				Salaries/Benefits	**669,230**	**629,021**	**-6.01%**
522	50	31	02	Operating Supplies	40,000	42,000	5.00%
522	50	31	08	Hydrant Maintenance	14,000	13,750	-1.79%
522	50	35	01	Small Tools R&M	3,000	2,950	-1.67%
522	50	41	01	Professional Services	4,000	4,000	0.00%
522	50	41	02	County Fees/Surface Water & Sewer	16,500	16,500	0.00%
522	50	43	01	Professional Development	7,000	8,500	21.43%
522	50	47	00	Utilities	228,000	228,000	0.00%
522	50	48	01	Repair and Maintenance Contracted	75,000	73,500	-2.00%
522	50	48	02	Furnishings	20,000	16,800	-16.00%
522	50	48	20	Maintenance at 20	20,000	23,000	15.00%
522	50	48	21	Maintenance at 21	18,700	19,500	4.28%
522	50	48	22	Maintenance at 22	10,500	10,900	3.81%
522	50	48	23	Maintenance at 23	10,500	10,900	3.81%
522	50	48	24	Maintenance at 24	27,000	28,350	5.00%

ACCOUNT NUMBER				DESCRIPTION	2017	2018	% +/- '17 vs '18
					Budget	Proposed	
522	50	48	25	Maintenance at Training Tower	2,500	5,000	100.00%
522	50	48	28	Maintenance at Maintenance	7,000	8,550	22.14%
522	50	48	29	Boathouse Lease & Maintenance - American Lake	18,000	17,800	-1.11%
522	50	48	33	Boathouse Lease & Maintenance - Narrows	20,000	20,900	4.50%
522	50	48	30	Grounds Maintenance	5,000	6,500	30.00%
522	50	48	31	Maintenance 31	32,000	31,500	-1.56%
522	50	49	02	Laundry	1,000	1,425	42.50%
				Supplies/Services	**579,700**	**590,325**	**1.83%**

ACCOUNT NUMBER				DESCRIPTION	2017	2018	% +/- '17 vs '18
					Budget	Proposed	
				FLEET			
522	61	11	01	Salaries	489,268	464,409	-5.08%
522	61	12	01	Overtime	3,913	4,002	2.28%
522	61	20	01	Medicare	5,934	6,072	2.33%
522	61	20	02	L & I	2,616	2,912	11.30%
522	61	20	03	Deferred Compensation	14,400	15,000	4.17%
522	61	20	04	Retirement	54,821	54,383	-0.80%
522	61	20	06	Medical Insurance	81,006	88,159	8.83%
522	61	20	07	Dental Insurance	8,320	7,840	-5.77%
522	61	20	13	Wellness Program	360	1,200	233.33%
522	61	20	15	Uniforms	1,500	1,500	0.00%
				Salaries/Benefits	**662,138**	**645,477**	**-2.52%**
522	61	31	07	Books/Manuals	1,000	1,000	0.00%
522	61	31	10	Shop Operating Supplies	2,000	950	-52.50%
522	61	31	23	Tires	35,000	34,625	-1.07%
522	61	32	01	Fuel/Oil	200,000	160,000	-20.00%
522	61	32	02	Marine Fuel	10,000	14,000	40.00%
522	61	35	20	Small Tools Replacement	5,000	3,975	-20.50%
522	61	41	13	Hazardous Waste Disposal	5,000	3,950	-21.00%
522	61	43	01	Professional Development	20,000	19,775	-1.13%
522	61	48	01	Repair & Maintenance	235,000	245,000	4.26%
522	61	48	03	Shop Equipment Repairs	2,500	1,975	-21.00%
522	61	48	06	District 13	0	7,125	100.00%
522	61	49	01	Memberships	2,000	2,750	37.50%
522	61	49	02	Laundry	7,000	7,400	5.71%
				Supplies/Services	**524,500**	**502,525**	**-4.19%**

ACCOUNT NUMBER				DESCRIPTION	2017	2018	% +/- '17 vs '18
					Budget	Proposed	
				EMERGENCY MEDICAL SERVICES			
522	70	11	00	Salaries	4,466,328	5,385,129	20.57%
522	70	12	01	Overtime	274,232	281,592	2.68%
522	70	12	02	Overtime-EMS Training	216,974	86,118	-60.31%
522	70	12	04	Overtime - PAU	279,966	245,247	-12.40%
522	70	12	05	Overtime - EMT School (Academy)	0	5,040	100.00%
522	70	20	01	Medicare	71,765	85,948	19.76%
522	70	20	02	L&I	130,105	199,303	53.19%
522	70	20	03	Deferred Compensation	72,900	100,800	38.27%
522	70	20	04	Retirement	258,939	316,365	22.18%
522	70	20	06	Medical Insurance	810,781	1,003,172	23.73%
522	70	20	07	Dental Insurance	86,912	102,088	17.46%
522	70	20	13	Wellness Program	2,900	3,600	24.14%
				Salaries/Benefits	**6,671,802**	**7,814,402**	**17.13%**
522	70	31	01	Printing	2,000	2,300	15.00%
522	70	31	02	Operating Supplies	245,000	257,000	4.90%
522	70	31	03	EMS Equipment	50,000	49,450	-1.10%
522	70	31	04	IWM - Waste Removal	3,000	3,800	26.67%
522	70	31	05	Books & Resources	1,500	1,475	-1.67%
522	70	41	01	Base Physician	37,200	35,000	-5.91%
522	70	41	02	Transport Billing	140,000	147,000	5.00%
522	70	41	03	Immunization Program	5,000	4,900	-2.00%
522	70	41	04	County EMS Fees	12,000	11,850	-1.25%
522	70	41	06	Outside Instructors	10,000	6,500	-35.00%
522	70	43	01	Professional Development	50,000	39,000	-22.00%
522	70	43	02	Paramedic School	20,000	9,900	-50.50%
522	70	43	03	EMT School - Recruit Academy	0	18,800	100.00%
522	70	48	01	Maintenance Agreements	26,000	20,800	-20.00%

ACCOUNT NUMBER					DESCRIPTION	2017	2018	% +/- '17 vs '18
						Budget	Proposed	
522	70	49	02	Laundry		1,000	500	-50.00%
522	70	49	04	Dues		500	400	-20.00%
					Supplies/Services	**603,200**	**608,675**	**0.91%**

ACCOUNT NUMBER				DESCRIPTION	2017	2018	% +/- '17 vs '18
					Budget	Proposed	
				EMERGENCY MANAGEMENT			
525	60	11	01	Salaries	188,955	219,853	16.35%
525	60	20	01	Medicare	2,863	2,999	4.75%
525	60	20	02	L & I	1,143	2,111	84.65%
525	60	20	03	Deferred Compensation	9,000	9,000	0.00%
525	60	20	05	Retirement	20,978	23,339	11.26%
525	60	20	06	Medical Insurance	29,796	35,458	19.00%
525	60	20	07	Dental Insurance	2,836	4,711	66.12%
525	60	20	13	Wellness Program	150	150	0.00%
525	60	20	15	Uniforms	1,000	1,000	0.00%
				Salaries/Benefits	**256,721**	**298,621**	**16.32%**
525	60	31	02	Printing/Advertising Materials	2,500	2,450	-2.00%
525	60	31	07	Books/Reference Materials	300	300	0.00%
525	60	31	10	General Operating	2,000	1,975	-1.25%
525	60	31	11	Handouts	2,000	1,975	-1.25%
525	60	31	22	Disaster Supplies	3,500	3,300	-5.71%
522	60	41	07	Services	10,000	9,000	-10.00%
522	60	41	10	DuPont - Cert Training			
525	60	41	12	Programs	7,500	7,000	-6.67%
525	60	43	01	Professional Development	6,000	5,925	-1.25%
525	60	49	01	Memberships	800	800	0.00%
525	60	49	02	Subscriptions			
				Supplies/Services	**34,600**	**32,725**	**-5.42%**

ACCOUNT NUMBER				DESCRIPTION	2017	2018	% +/- '17 vs '18
					Budget	Proposed	
				Communications			
528	00	11	01	Salaries	258,751	0	-100.00%
528	00	20	01	Medicare	3,752	0	-100.00%
528	00	20	02	Retirement	21,923	0	-100.00%
528	00	20	03	Medical Insurance	44,958	0	-100.00%
528	00	20	04	Dental Insurance	4,795	0	-100.00%
528	00	20	05	L&I	481	0	-100.00%
				Salaries/Benefits	**334,660**	**0**	**-100.00%**
528	00	31	01	Supplies	4,974	0	-100.00%
528	00	31	03	Mapping Consumables	2,500	0	-100.00%
528	00	42	02	Radio Site Lease	93,703	0	-100.00%
528	00	46	01	Insurance	1,314	0	-100.00%
528	00	47	01	Utilities	16,757	0	-100.00%
528	00	48	01	Repair/Maintenance - Contracted	26,914	0	-100.00%
528	70	41	00	User Fee Allocation	722,170	740,230	2.50%
				Supplies/Services	**868,331**	**740,230**	**-14.75%**

ACCOUNT NUMBER				DESCRIPTION	2017	2018	% +/- '17 vs '18
					Budget	Proposed	
				Capital			
594	20	64	02	Suppression Equipment	113,067	27,235	-75.91%
594	26	64	00	EMS Equipment	0	35,977	100.00%
594	50	62	00	Facility Improvements	0	80,000	100.00%
594	50	62	20	Station 20	20,000	0	-100.00%
594	50	62	31	Station 31	45,000	0	-100.00%
594	50	62	28	Maintenance	27,000	0	-100.00%
594	60	64	00	IT (Reserve)	285,000	0	-100.00%
594	60	64	32	IT	0	178,300	100.00%
594	61	64	02	Fleet Equipment	0	17,500	100.00%
594	61	64	04	Vehicles	30,000	35,000	16.67%
				Capital	**520,067**	**374,012**	**-28.08%**
				Salaries & Benefits	29,012,175	30,574,466	5.38%
				Supplies & Services	3,475,652	3,446,425	-0.84%
				SS911 User Fee	722,170	740,230	2.50%
				Subtotal	**33,209,997**	**34,761,121**	**4.67%**
				Capital	520,067	374,012	-28.08%
				Reserve Fund Deposit	725,000	0	-100.00%
				Bond & LOCAL Payment	337,400	506,054	49.99%
				Total	**34,792,464**	**35,641,187**	**2.44%**