



*Respond Efficiently • Execute Flawlessly • BE NICE!*

ADOPTED – NOVEMBER 5, 2019

## BUDGET FISCAL YEAR 2020

*This document will provide you with an overview of the District, as well as the coming year's budgeted revenue and expenditures. You will find information on trends the District has been facing, along with information on how WPFPR compares to other agencies.*

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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 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 uses 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 100,000. (See District map, page 3) WPFR is governed by a board of five Fire Commissioners, elected officials who serve six-year terms. (See page 4) 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 located strategically throughout its borders. WPFR has finalized 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.

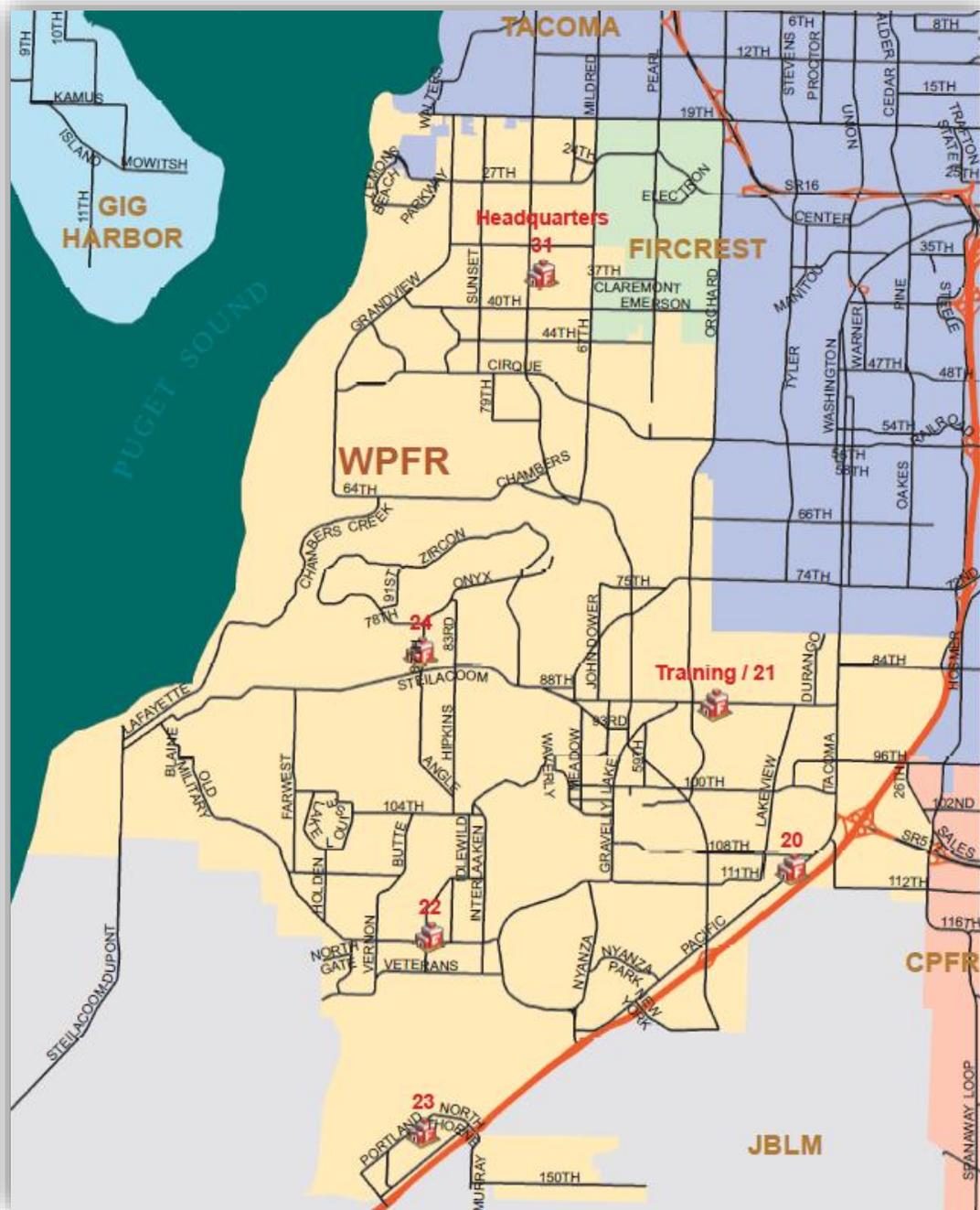
In 2018, the District responded to 16,320 incidents and employed 183 full-time employees and three part-time employees. The transition of Fire Comm and its employees to South Sound 911 (SS911) was completed in January 2017.

Several major institutions lie within the borders of WPFR 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 and Steilacoom Ferry Landing), 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 District recently underwent a review for a re-rate and are awaiting results. The Town of Steilacoom was also awarded a Class 3, attributable to the service they receive from WPFR.

# TO OUR COMMUNITY

District Map



# TO OUR COMMUNITY

## Board of Fire Commissioners

### POSITIONS, TERMS, AND BIOS

**Position 1**      **Bart Dalton**      **2014-2019** *(Currently running unopposed for re-election)*



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. He 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 Pacific Lutheran 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 Kiwanis Club of Clover Park and still serves on its Board of Directors. Commissioner Dalton started his service with the local fire community when he helped with the strategic planning effort in 2000. Since then he has been on its Civil Service board and has co-chaired levy and bond committees.

## TO OUR COMMUNITY

**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      2018-2023**



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 United States Air Force with over 20 years. He is married to wife Myrt and has two children.

## TO OUR COMMUNITY

**Position 4**      **Dave Durr**      **2018 – 2019** *(Currently running unopposed for election to fulfill the remainder of an unexpired term)*



My family moved to Lakewood from Montana in 1967. I attended Dower Elementary, Lochburn Junior High, and Clover Park High School. I crammed four years of college into seven following graduation in 1978, ultimately graduating from PLU with a BA in Education. While in college I had 11 different part-time jobs, one of which was working for a fellow student painting contractor. This job eventually turned into a venture of my own as a painter (working out of the trunk of my car). I taught middle school special education for two years following college, but returned to contracting full-time in 1987, which is our work currently.

In 1985 I married my high school sweetheart, Teri. We have been blessed with three sons, Connor (26), Noah (24), and Parker (21). Connor is married and is a Youth Pastor in Portland. Noah is a firefighter with Portland Fire, and Parker was a finance major at Whitworth University in Spokane, having graduated recently.

Daily life is consumed with work, some leadership involvement with our church in Olympia, and enjoying the rich relationships that many years in this community has nurtured. I am honored to be filling this commissioner post and happy to part of the team.

## TO OUR COMMUNITY

**Position 5**     **John Sheeran**     **2014-2019** *(Currently running unopposed for re-election)*



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 became a deputy prosecuting attorney here in Pierce County and last year he became a defense attorney. Commissioner Sheeran has lived in Pierce County for 26 years, the last 10 of which have been in University Place.

In the Pierce County Prosecutor's Office he prosecuted DUIs, domestic violence, sexual assault, meth labs, and murder cases; he also argued cases before the Court of Appeals and the State Supreme Court. Now as a defense attorney he specializes in protecting the rights of the accused.

# TO OUR COMMUNITY

## Leadership

### EXECUTIVE STAFF

**Fire Chief** – Jim Sharp

**Executive Assistant to the Chief** – Tammy Lamb

### Deputy Chiefs

Paul Tinsley – Operations (Suppression, Training, and EMS)

Vacant – Support Services (Communications/Planning, Information Technology, Prevention, Logistics, Fleet, and Emergency Management)

### Assistant Chiefs

Michael Boltz - Suppression

Norm Fiacchi – Information Technology, Logistics and Fleet

Hallie McCurdy – Communications/Planning, Prevention, and Emergency Management

Ryan McGrady – Training, and EMS

**Director of Administrative Services & Finance** – Koree Wick

**Community & Media Relations Manager** – Jenny Weekes

**Human Resource Manager** – Julie Walker

### 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, proactive 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!

## TO OUR COMMUNITY

- **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

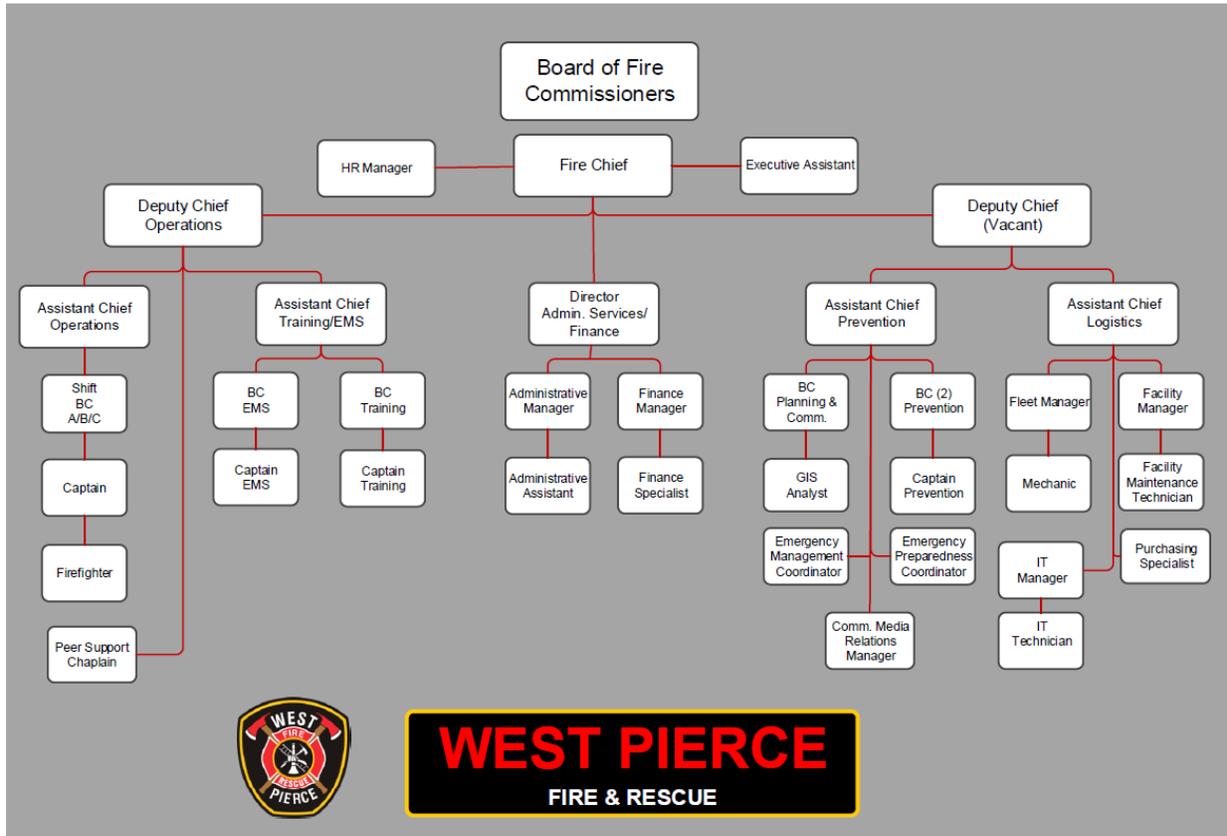
## TO OUR COMMUNITY

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.

# TO OUR COMMUNITY

## Organization Chart



### Employee Counts (2019)

Executive Staff – 10	Prevention - 6
Peer Support/Chaplains – 3 ( <i>Part-time</i> )	Logistics – 5
Operations – 138	Fleet - 4
Training/EMS – 5	Administrative Services/Finance – 8
IT – 3	Communications & Planning - 2
Emergency Management – 2	

## Divisions of WPFR

### SUPPRESSION

The Suppression Division encompasses all emergency response programs. Daily staffing includes: one (1) Battalion Chief supervising six (6) engine companies, one (1) ladder company, four (4) full-time medic units and one (1) Peak Activity medic Unit (PAU). In addition to emergency response, Suppression also administers the following programs: Technical Rescue Program (the District belongs to a regional response team consisting of Central Pierce Fire & Rescue (CPFR), Gig Harbor Fire & Medic One (GHFMO) and East Pierce Fire & Rescue (EPFR). The Water Rescue program consists of Rescue Swimmer and Divers. Marine Operations includes three (3) marine crafts; one (1) on American Lake, one (1) moored at Narrows Marina and one (1) trailered. Hazardous Materials Program (the District belongs to a regional response team (Pierce County Hazardous Incident Team or PCHIT) consisting of CPFR, Graham Fire & Rescue (GFMO) and EPFR. All firefighters are either Emergency Medical Technicians (EMT's) or paramedics. Organizationally WPFR has 62 Paramedics, 90 Emergency Medical Technicians. Some firefighters have additional specialty skills, currently there are 25 Technical Rescue Technicians, 31 Rescue Swimmers, 18 Rescue Divers, 18 Marine Pilots and 16 Hazmat Technicians. In 2018, the District responded to 16,320 incidents, 74% of which were EMS related.

### EMERGENCY MEDICAL SERVICES (EMS)

The EMS Division supports 62 paramedics and 90 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 2018, over 4,800 hours of EMS-related training were completed by WPFR operations personnel.

### 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, including a Regional Fire Academy for new or lateral recruits. In 2018, over 35,000 hours of training were completed by WPFR operations personnel.

# TO OUR COMMUNITY

## 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, car seat inspections, water safety, sport helmet fitting, Safe Sitter, smoke and carbon monoxide alarm installations, home safety evaluations, and station tours. Fire prevention & code enforcement activities include; fire and life safety inspections, fire code enforcement, fire investigations, building and pre-application meetings and plan review for commercial buildings and fire and life safety systems. The Division also supports and coordinates numerous community events, including Read Across America, Disaster Preparedness Day, Mock DUI Crash, Duck Daze Open House, SummerFEST, National Night Out, Ready to Learn Fair, and Fall Safety Day. In 2018, more than 6,000 smoke alarms were installed in nearly 2,000 homes and apartments. A total of 2,367 inspections were performed, which included 316 new construction inspections, over 1,500 business inspections and 213 fire protection systems inspections.

## LEGISLATIVE

Your elected Board of five 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 is 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, wireless access services, computer aided dispatch (CAD) connection 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 WPFRR buildings and eight external user agencies within Pierce County, 9-1-1 communication access for mobile data terminals of West Pierce and several Pierce County 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, mobile devices, 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

This section is responsible for internal, external and emergency communications along with planning and data analysis. There are three employees who each perform a distinct function. The Community & Media Relations Manager (CMRM) is responsible for the external communications and marketing 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.

## TO OUR COMMUNITY

The Battalion Chief of Planning and Communications is responsible for analysis of department data to support the organization, is a liaison to SS911, and is responsible for radio communications. The GIS Analyst provides the organization with station maps along with maps utilized for data analysis.

### 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.

### 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, the assessed value of which is currently just under \$19 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 MANAGEMENT

Emergency Management protects communities by coordinating and integrating all activities necessary to build, sustain, and improve the capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters. Our Emergency Preparedness Coordinator works to inform the community on how they can be better prepared to take care of themselves and their neighbors primarily by utilizing the Community Emergency Response Team (CERT) training, educating Lakewood & University Place community members about preparedness for primary hazards that may impact the area and trains them in basic disaster response skills. In 2018, WPFR CERT volunteers accumulated 2,827 volunteer hours and trained 94 new volunteers. Additionally, the EPC participates in many local community events to provide information about disaster preparedness and CERT training to those attending. The Emergency Management Coordinator (EMC) prepares WPFR mitigation and continuity plans and trains WPFR staff for coordinated response and recovery actions during a major emergency or disaster.

## Frequently Asked Questions

### IS THE FIRE DISTRICT 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.

All audit reports are available at [www.sao.wa.gov](http://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 to replace or reproduce the improvements, deducts from the cost, physical, functional and economic conditions that affect its value then 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.

# TO OUR COMMUNITY

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

In 2019, the District is comprised of 24.16% commercial, 4.15% industrial and 71.69% residential.

## 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 (Often referred to as special levy)** – Voter approved; requires a super majority to pass; 60% approval and validation against the previous general election. The District is completing a four-year levy cycle, 2016-2019. Voters approved a replacement four-year levy in August of 2019 for the period of 2020-2023.

## ARE THERE ANY PROPERTY TAX EXEMPTIONS AVAILABLE?

Taxpayers who are, on December 31 of the year before the taxes are due, at least 61 years of age or older, OR retired from regular gainful employment by reason of disability; OR a veteran of the armed forces of the United States entitled to and receiving compensation from the United States Department of Veteran Affairs at a total disability rating for a service-connected disability, qualify to receive a reduction in the amount of property taxes due. The amount of reduction is based on the applicant's income, the value of the residence, and the local levy rate.

## 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 highest lawful levy amount, which is simply the highest levy amount of the property taxes that were assessed, typically that of 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. In August of 2019, the voters approved six-year lid-lifts on both the Regular and EMS Levies, authorizing an increase back to the District's statutory limits referenced above and with an increase of no more than 6% in years two through five.

## WHAT IS THE IMPLICIT 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.

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(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. The current IPD is 1.396%.

### 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 in 2020;

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;  $\$200,000 / \$1,000 \times \$2.00 = \$400.00$

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 2019 levy is \$10,975,000, with an AV for the District of \$11,330,070,918 (for M&O Levy), which calculates a rate per \$1,000 of \$0.9729.

The calculation looks like this;  $(\$10,975,000 / (\$11,330,070,918) / \$1,000) = \$0.9729$ .

For the case of the \$200,000 home, they would pay an additional \$194.58 for the M&O Levy.  
 $\$200,000 / \$1,000 \times \$0.9729 = \$194.58$ .

### WHAT IS A LID LIFT?

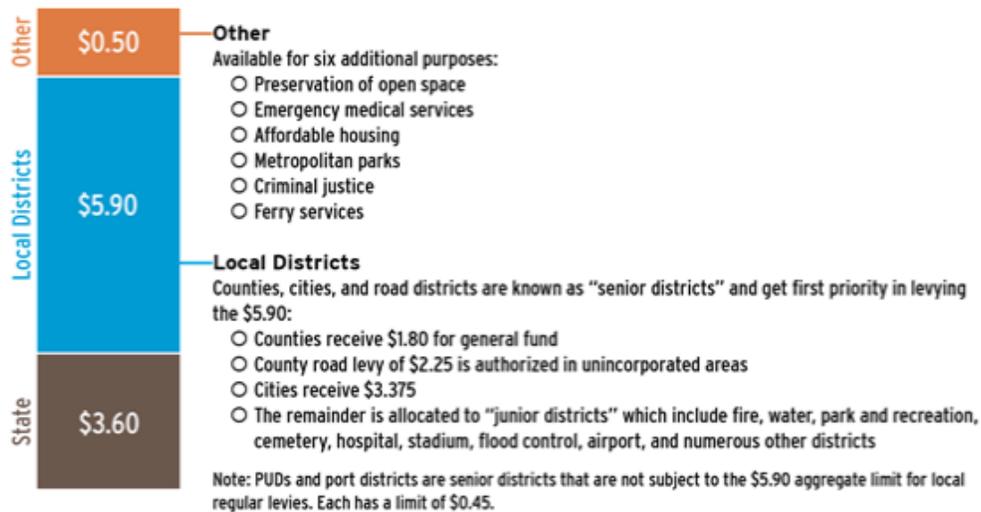
A taxing jurisdiction that is collecting less than its maximum statutory levy rate may ask a simple majority of voters to “lift” the total levy amount collected from current assessed valuation by more than 1% (RCW 84.55.050 and WAC 458-19-045). The new levy rate cannot exceed the maximum statutory rate. There are two types: single-year lifts and multi-year lifts. For single-year lid lifts, you can exceed the 1% annual limit for one year only, and then future increases are limited to 1% (or inflation) for the remainder of the levy. This lift can be temporary or permanent. In multi-year lid lift, you can exceed the 1% annual limit for up to 6 consecutive years and can be temporary (up to six years) or permanent. In August of 2019, the voters approved six-year lid-lifts on both the Regular and EMS Levies, authorizing an increase back to the District's statutory limits referenced above and with an increase of no more than 6% in years two through five.

### WHAT IS THE \$5.90 LIMIT?

The Washington State Constitution limits the annual rate of property taxes that may be imposed on an individual parcel of property to 1% of its true and fair value. Since tax rates are stated in terms of dollars per \$1,000 of value, the 1% limit is the same as \$10 per \$1,000 and is often referred to as the \$10 limit.

# TO OUR COMMUNITY

Taxes imposed under this limit are termed as “regular” levies, while those outside the limit are “excess” or “special” levies. The aggregate limit for cities, counties and most special purpose districts (WPFR is a special purposed district) is \$5.90 per \$1,000 assessed value.



## PRORATIONING AND HOW DOES IT WORK?

If the \$5.90 limit is exceeded, the levy of at least one junior taxing district must be prorated until the aggregate falls to \$5.90. The District’s Regular Levy could be subject to prorationing, however the EMS and M&O Levies are excluded. Which levies are lowered in prorationing, by how much and in what order, depends upon whether the \$5.90 limit or the 1% limit has been exceeded. The Department of Revenue has step by step instructions for calculating prorationing.

## WHAT IS THE BEGINNING FUND BALANCE?

Because first half property taxes are not due until April 30, 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 from January through April, 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.

# TO OUR COMMUNITY

## 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.
- **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. WPFRR 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 WPFRR citizens, this program allows for their EMS Levy dollars to pay for any balance not paid by their insurance.

## WHAT IS GROUND EMERGENCY MEDICAL TRANSPORT (GEMT)?

The Ground Emergency Medical Transportation (GEMT) program was a result of [House Bill 2007](#) and was passed during the 2015-16 legislative session. The GEMT program provides supplemental payments to publicly owned or operated qualified GEMT providers, such as WPFRR. The supplemental payments cover the funding gap between a provider's actual costs per GEMT transport and the allowable amount received from Washington Apple Health (Medicaid) and any other sources of reimbursement.

## TO OUR COMMUNITY

### 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 to which WPFRR responds, and it is impossible to know what the next emergency might be. All WPFRR 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 a medical emergency. If that call can be handled with two people, the fire engine and crew become available to respond to the next 9-1-1 call.

### 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. Therefore, three firefighters on the fire engine provides the minimum number of firefighters needed to safely and legally perform a rescue.

### 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 their American Lake location as well as a contract for services with Lakewood Water District. The District also maintains a contract with DSHS for EMS Transport services for patients coming out of McNeil Island’s special commitment center.

- The District has a contract to provide Fire Marshal services with the City of Lakewood.
- Fire District 13 (Brown’s Point), Fire District 27 (Anderson Island) and DuPont Fire Department contract with the District to maintain their fleet of vehicles. Tacoma Fire Department also contracts with WPFRR 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.

## TO OUR COMMUNITY

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

WPFR is a FPC 3 Fire Department as rated by the Washington Survey and Rating Bureau (WSRB). (FPC 1 is the highest protection class). The District underwent an evaluation for a re-rate in August of this year, results have not yet been received.

### 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 rating, 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.
    - Dispersal 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 COMMUNITY

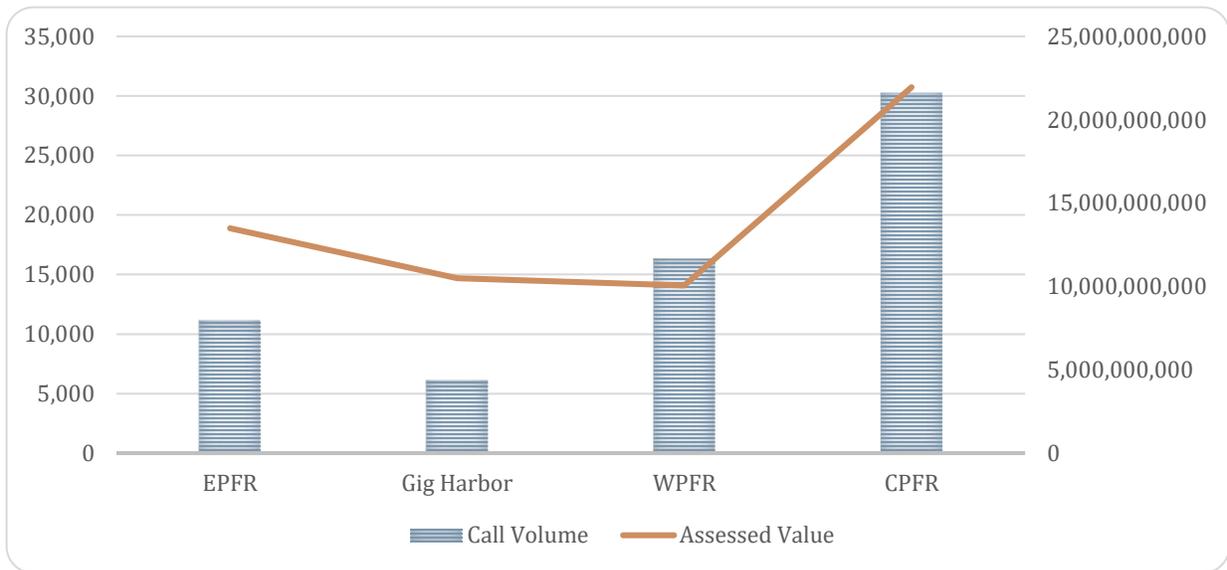
- **COMMISSIONER GUIDING PRINCIPLES:** Commissioners of WPFR are elected to represent the citizens of the District, not any interest group, and shall:
  - Act as a Board, not as individuals
  - Encourage open discussions and a diversity of opinions
  - Respect each member's ideas
  - Listen with an open 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
- **ADDITIONAL REQUIREMENTS:** Commissioners of WPFR are required to file an annual F-1 (Financial Statement) with the Public Disclosure Commission (PDC). They must also complete mandatory training relative to Open Public Meetings Act (OPMA) and Public Records Act (PRA). This training must be completed within 90-days of taking office and subsequently every four years.

# TO OUR COMMUNITY

## How do we compare?

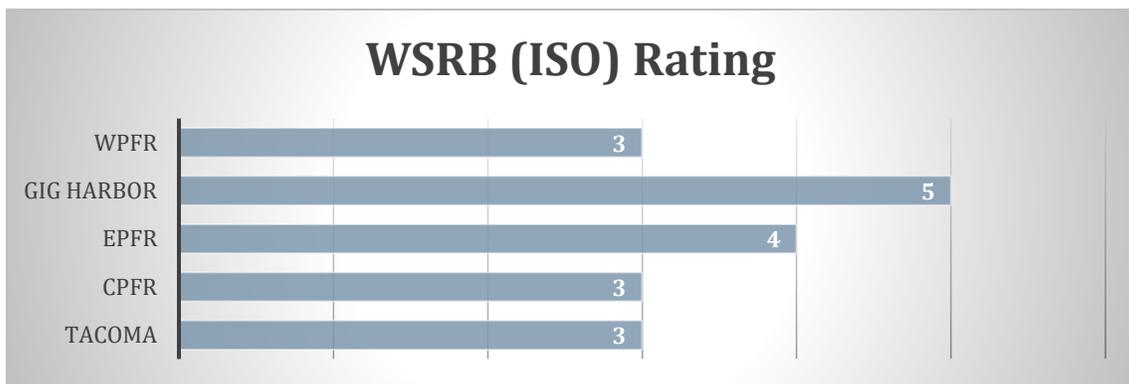
### HOW DOES WPFR COMPARE TO SURROUNDING FIRE AGENCIES IN ASSESSED VALUE VS CALL VOLUME?

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?

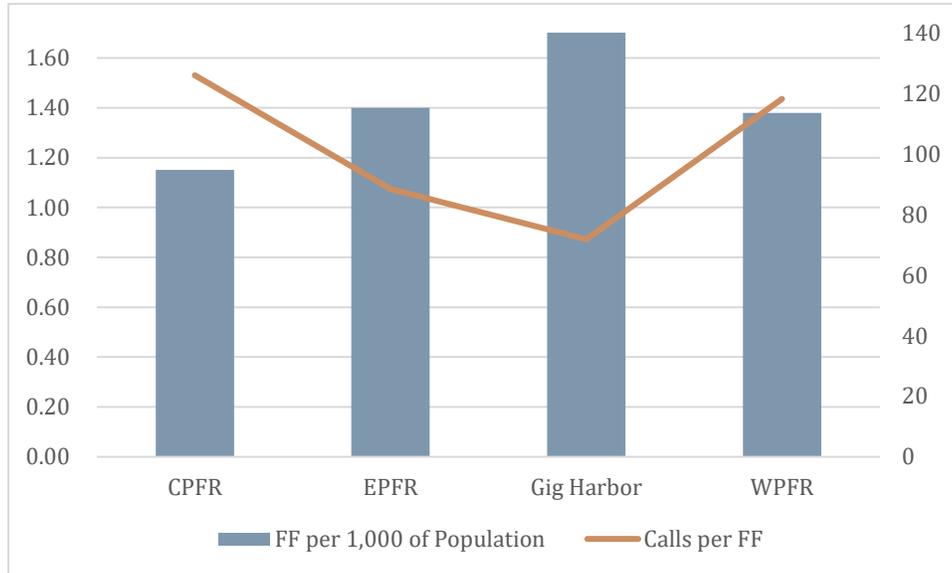
As shown in the graph below, WPFR is one of the leaders in insurance rating in this area. As was explained in the FAQ's on page 21, the WSRB rates fire protection from a 1 to a 10, 1 being the best. There are only three agencies in the State with a class 2 rating and none with a class 1 rating.



# TO OUR COMMUNITY

## 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 118.26 calls per firefighter; 3.5% increase over last year. WPFR has 1.3795 firefighters per 1,000 of population.

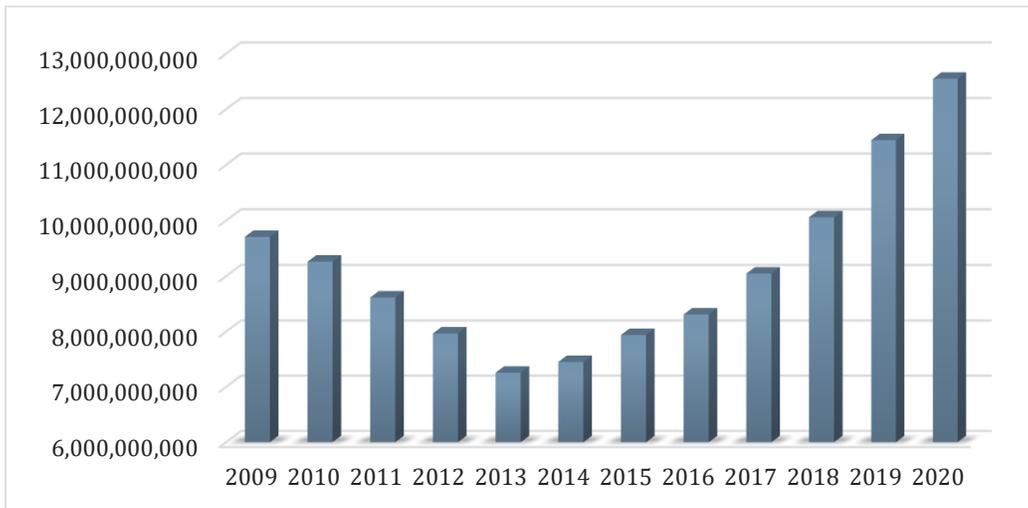


# TO OUR COMMUNITY

## Trends

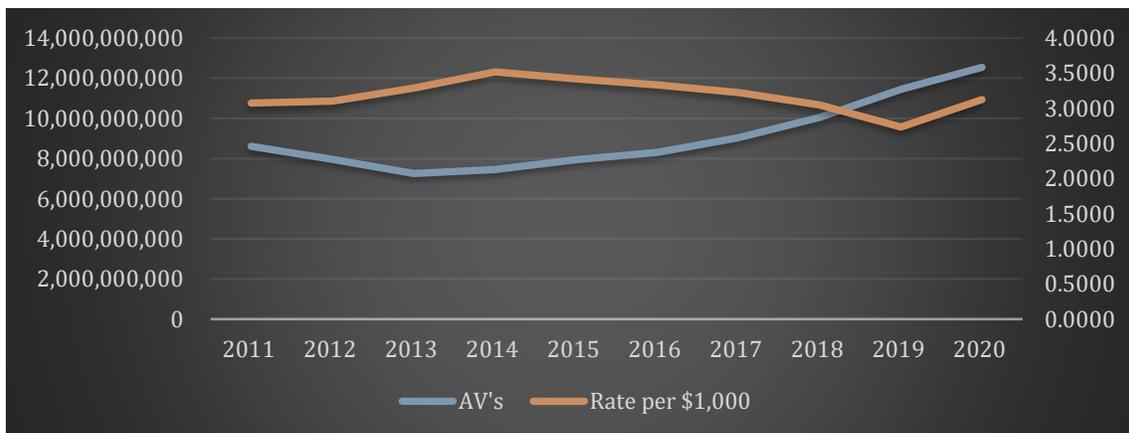
### ASSESSED VALUE

The District's Preliminary Assessed Value (AV) for 2020 tax collection is \$12,548,957,595. This represents a 9.65% increase over current year. In 2018, WPFR rose above pre-recession AV's.



### ASSESSED VALUE AS IT RELATES TO LEVY RATE PER \$1,000

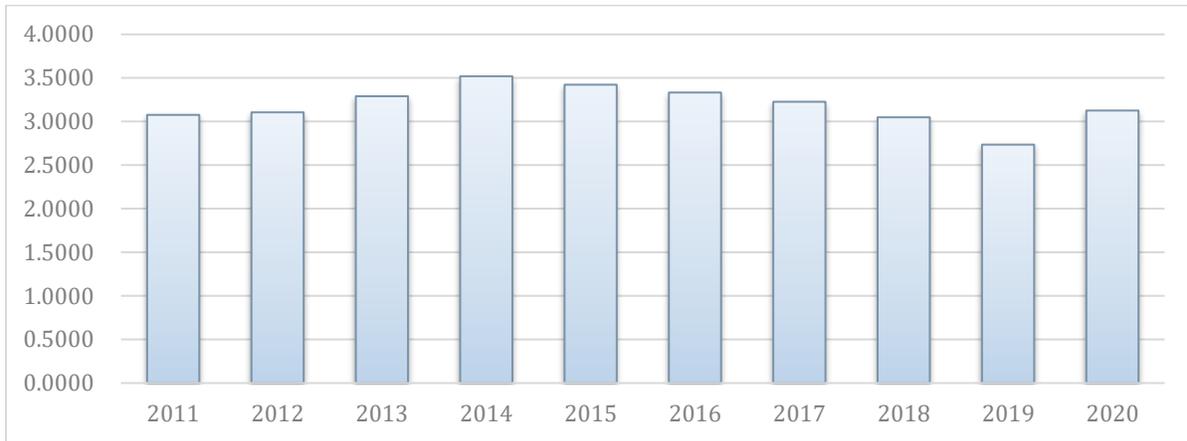
Historically the District's total rate per \$1,000 increased as AVs decreased. Conversely, typically you will see the rate per \$1,000 decline as AVs reflect a positive swing. 2020 is an oddity as both the Regular & EMS levies received support from the voters to return to the statutory rate per \$1,000 in 2020 therefore not being affected by AV.



# TO OUR COMMUNITY

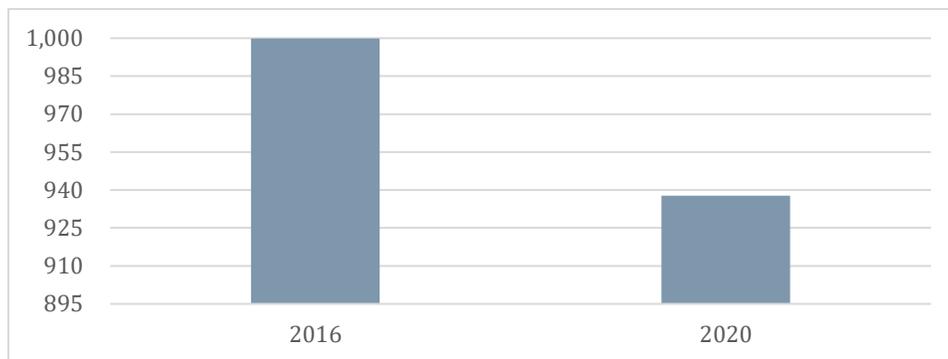
## LEVY RATE

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 26, with the improvement in the economy, the levy rate per \$1,000 declines. The 2019 levy rate has been the lowest in WPFR history. In 2019 voters authorized lid lifts for both the regular and EMS levies.



## COST TO TAXPAYERS

Utilizing a median priced home of \$300,000 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.



# TO OUR COMMUNITY

## M&O LEVY - 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. 2011 and 2013 elections were for two-year levies; 2015 and 2019 were for four-year levies. In August 2019, the citizens approved \$13,997,000 annually; which expires at the end of 2023.



## 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, as well as the addition of the Town of Steilacoom. 2013 call volume was almost identical to that of 2012 absent any major storm/emergency. The current projection for year end 2019 reflects a 4.5% increase. Since 2009 overall call volume has increased 27.91%.



# TO OUR COMMUNITY

## Revenue – General Fund *(see page 43)*

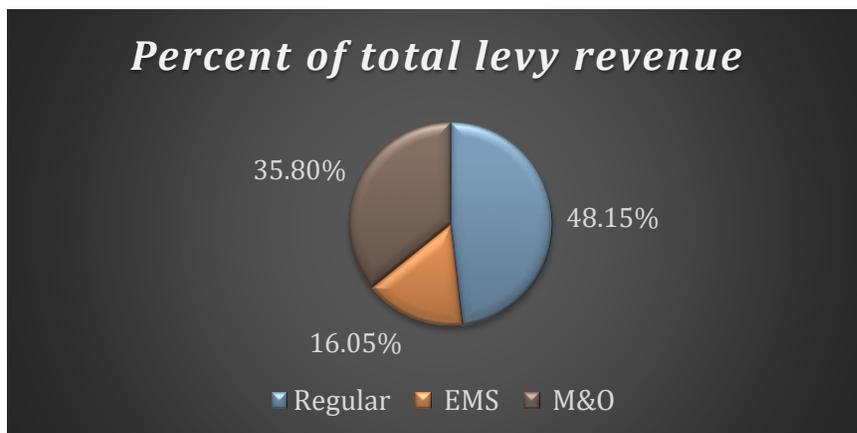
### BEGINNING FUND BALANCE

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.

### 2020 ESTIMATED TAXES

*Preliminary AVs reflect a 9.65% increase over current year*

- Prior year taxes
- Regular Levy
  - **\$1.50** per \$1,000 of AV (statutory limit) which is estimated to generate \$18,823,436.
  - Rate can be effected by pro-rationing.
  - The District's highest lawful limit has been reset due to the authorization of a lid lift by voters. Years two through six of the lid lift will be capped a no more than a 6% increase in revenue, rather than 1%.
- EMS Levy (*Permanent*)
  - **\$0.50** per \$1,000 of AV (statutory limit) which is estimated to generate \$6,274,479.
  - Rate can be effected by pro-rationing.
  - The District's highest lawful limit has been reset due to the authorization of a lid lift by voters. Years two through six of the lid lift will be capped a no more than a 6% increase in revenue, rather than 1%.
- M&O Levy
  - \$13,997,000 (*fixed dollar amount*)
  - Estimated to be at a rate of **\$1.126** per \$1,000 of AV.
  - There are properties exempt from this levy.



## TO OUR COMMUNITY

- New Construction & Improvements (NC&I) and Administrative Refunds
  - Properties coming on to the tax rolls for the first time, estimated at \$116,746,597 representing \$205,711.66 in revenue.
  - Administrative refunds totaling \$0.
- 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. Additionally, Federal Funds from the GEMT program are allocated here.

### 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. Examples of these are Clover Park Technical College, Pierce College, Pierce Transit, and DSHS (Western State Hospital).

School Districts pay a rate per enrolled student. School Districts include Clover Park School District and University Place School District.

Other Fire Protection Contracts include Department of Fish & Wildlife, Department of Transportation, Pierce County, and Tacoma Public Utilities.

### 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

## TO OUR COMMUNITY

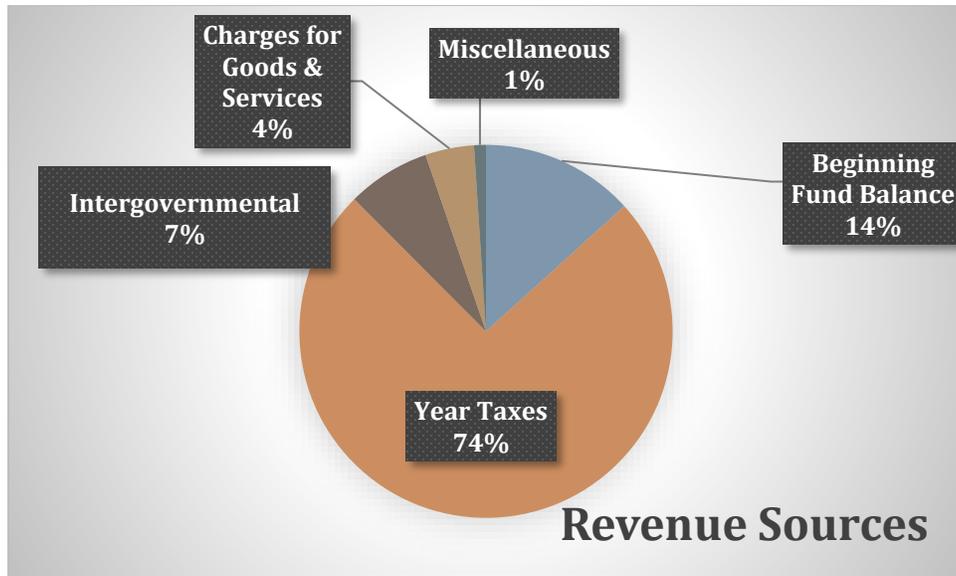
agreement utilizing existing WPFR resources. Fire Protection Services for the Veteran's Administration Hospital are accounted for here as well. A contract is necessary for provision of services, as the hospital is on Federal property not within WPFR's boundaries. Also reflected here is the contract with DSHS for receiving and transporting patients (staff and inmates) from the Special Commitment Center on McNeil Island.

- **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 2018, the District's cash collection rate of allowable costs was 87% of the allowable billed amount, or 48% of total billed. The membership program accounted for 4.85% of the amount billed, totaling \$379,257. 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 and are currently being evaluated.
- **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, Fire District 27, and DuPont Fire 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.
- **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 2020. However, in 2020, we do not anticipate utilizing any reserve fund dollars for capital expenditures.

# TO OUR COMMUNITY



## Expenditures – General Fund

### PERSONNEL

Inclusive of salaries and benefits, personnel account for approximately 88% of the District's operating budget. Benefits are in line with all labor and other contractual agreements. Of the budgeted amount for Salaries & Benefits 70% of the total is Salary, 8% is Overtime, and 22% for Benefits. The proposed 2020 budget funds 192 FTEs as well as three PTEs. 143 of these positions are 24-hour suppression personnel. Allocation models are updated from year to year; this can cause the appearance of larger increases/decreases in specific budget areas.

### 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. Capital requests undergo scrutiny during the budget process utilizing a safety, training, urgency, and growth evaluation.

### GRANTS

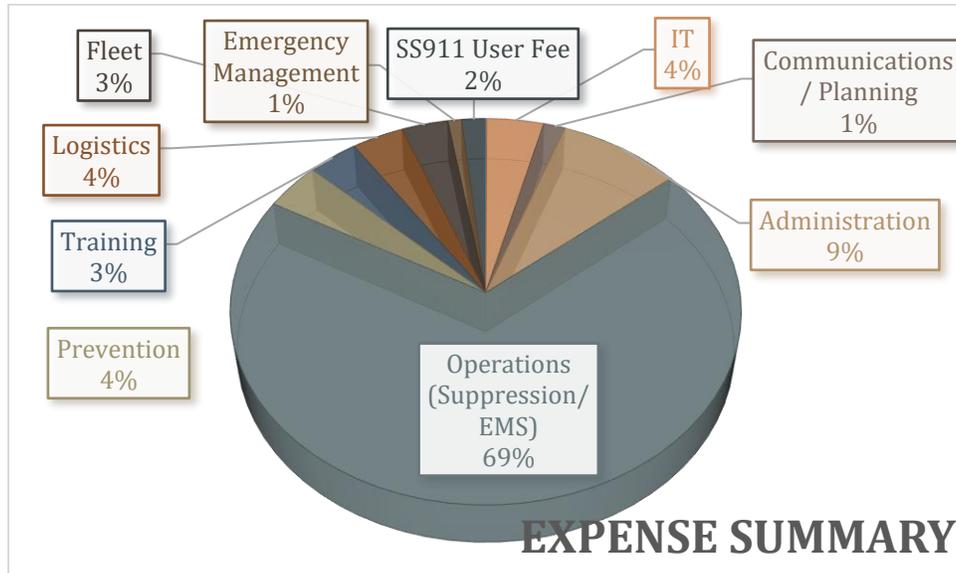
The expenditure side of grants received by the District are accounted for in the expense budget. The line item includes 100% of the planned expenditure, inclusive of federal or state monies as well as the District's required matching funds. More often than not, at budget time, the District hasn't been notified of a grant award. Therefore, line items are created during the year to accommodate awarded grants. These budget items 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 COMMUNITY

The following graph reflects the breakdown of the allocation of dollars for fiscal year 2020.



# TO OUR COMMUNITY

## Expenditures by Division *(see page 46)*

### OVERALL HIGHLIGHTS

CPI reached the ceiling defined in most contracts of 3%, while actual CPI is 3.2%. (The District utilizes the annual average CPI for the full year prior, therefore for 2020, 2018's annual average is used). Overall medical insurance premiums are reflecting an 8% increase, while dental insurance is status quo. Once again L&I rates look to see a smaller than typical increase and the State works to keep rates in check. There are several movements of personnel between divisions, so while it may appear there are large swings between divisions, it is typically attributable to movement. There are several new positions in 2020's budget; Administrative Assistant, Battalion Chief of Operations, Connected Care, five firefighters and re-instituting Deputy Chief of Support Services; these too will have an effect.

### LEGISLATIVE

As 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. There are no commissioner elections in 2020, nor are there any funding measures, which are the reasons for the substantial decrease in this budget area.

*Overall budget decrease 69.39%*

### INFORMATION TECHNOLOGY (IT)

Information Technology is a budget area responsible for maintaining, updating, and upgrading all operating systems and programs the District utilizes. Therefore, when a new program is implemented by any division of the organization, this budget area is impacted. An in-depth analysis was completed accounting for market and historical trends and impact of program implementation over the last year.

*Overall budget increase 5.77%*

### COMMUNICATIONS & PLANNING

With this being a new budget area in 2018, establishing trends is not entirely possible, yet the last year did provide clarity on necessary budget line items and many of the funds here were reallocated from other budget areas. Allocation of a portion of the Deputy Chief of Support Services to this budget area had an effect as well.

*Overall budget increase 10.00%*

# TO OUR COMMUNITY

## ADMINISTRATION

The addition of an Administrative Assistant position had an effect on this budget area as well as rising retiree medical costs. As efforts have been made to ensure testing processes are more available the District has put an emphasis on a more accessible entry level testing process, the impact of these costs are reflected here. Succession planning continues to be an area of emphasis in encouraging formal education. One other item to point out is that of permit fees, which is a money-in money-out line item; the funds taken in by the District from the prior year are passed through to the City of Lakewood per the Fire Marshal contract. Revenue for permits for the current year are also reflected.

*Overall budget increase 20.27%*

## SUPPRESSION

With the award of the 2018 Staffing for Adequate Fire and Emergency Response (SAFER) grant, there is the addition of five firefighter positions in 2020's budget. Also added for 2020 is the position of Battalion Chief of Operations. Additionally, with a renewed emphasis on wellness, funds have been allocated to support mental and physical wellness programs. After having been in existence for nearly 20-years, both PCSORT and PCHIT will be undergoing some changes during 2020, funds have been allocated for that process. Some smaller costs, previously capital items, have been moved to the M&O budget line items as well.

*Overall budget increase 9.21%*

## PREVENTION

This is a budget area impacted by allocation model for staffing; there has been no decrease in staffing, simply a change in how executive staff are allocated. Due to historical trends and an ever-increasing workload, overtime has been significantly increased going into 2020. The programs line item is reflecting a large increase, this is due to aging CPR mannequins and the need for their replacement, also being affected by the need for replacement and updating are the fire code books. It is anticipated the State will adopt the 2018 International Fire Code.

*Overall budget increase 0.54%*

## TRAINING

Moving forward, the District will more clearly track the costs associated with overtime for training for all special disciplines; technical rescue, hazmat, marine, and water rescue. Professional development and wellness reflect additional funding as the District is emphasizing programs in these areas.

*Overall budget increase 6.66%*

# TO OUR COMMUNITY

## LOGISTICS

While salaries and benefits show a significant increase, this is due to allocation of executive staff changing and implementing the vacant deputy chief position. The hydrant maintenance program the District implemented a number of years ago is going extremely well, it will continue moving into 2020. District facilities are aging, warranties are expiring and routine maintenance costs are rising.

*Overall budget increase 10.69%*

## FLEET

While salaries and benefits show an increase, this is due to allocation of executive staff changing and implementing the vacant deputy chief position. Petroleum costs and the impact those have on the price of fuel and tires have an impact on this budget area; they can be volatile. Additionally, an aging fleet is contributing to the increase in Repair & Maintenance costs.

*Overall budget increase 1.36%*

## EMERGENCY MEDICAL SERVICES (EMS)

The addition of a Connected Care position is reflected for 2020. There are no other additional positions in 2020, however there is movement between divisions/branches where personnel costs are allocated. Overtime is addressed as well as the continuation of the new Quality Improvement program for our patients. Additionally, there is impact due to an updated agreement with the District's physician advisor. With increasing EMS related call volume, there are associated costs for expendable supplies.

*Overall budget increase 2.31%*

## EMERGENCY MANAGEMENT

While salaries and benefits show a decrease this is due to allocation of executive staff changing and implementing the vacant deputy chief position. There is a large increase in the services line item. This is due to the District supporting the Americorp volunteer that is placed with us being compensated at minimum wage moving forward.

*Overall budget increase 2.38%*

## FIRE COMMUNICATIONS

The only line item in this budget area is the user fee WPFR pays to SS911 for dispatch services which is realizing a decrease of 3.97%. This is the second consecutive year of a reduction.

## TO OUR COMMUNITY

### RESERVE FUND DEPOSIT

The District is depositing funds into the reserve fund in 2020 to assist in reaching the Board's policy goal of retaining 10% of the value of the Capital Assets Plan in reserve. Additionally, funds are being deposited for the potential upcoming transition/move of the maintenance facility. Lastly, funds are being moved to the reserve fund in order to help reach the Board's policy goal of retaining 5% of the prior year's operating budget in reserve for emergent situations.

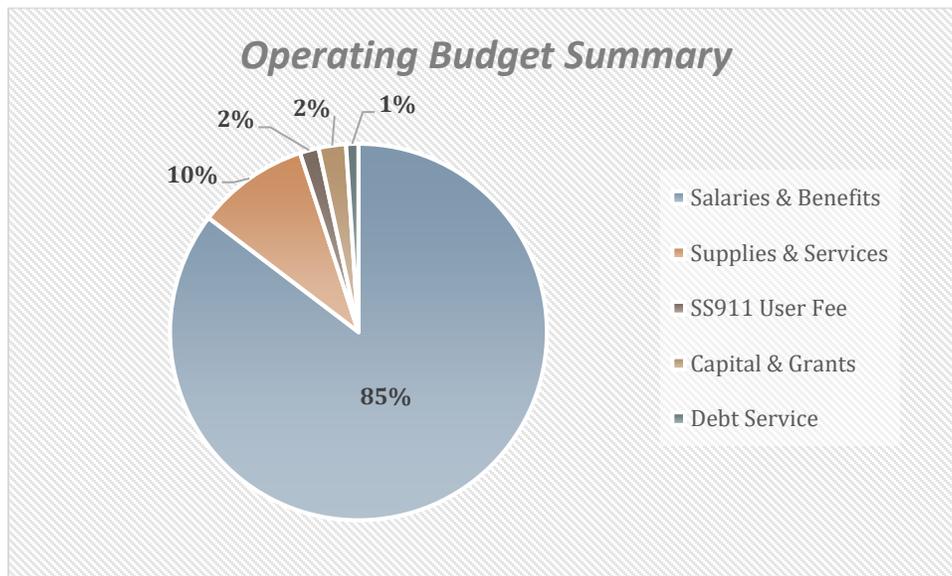
### CAPITAL

The 2020 Capital requests include structural and rescue technician personal protective equipment and fire suppression equipment and tools. Multiple infrastructure improvements including: exterior paint, HVAC systems, station and video security, flooring removal and replacement, asphalt sealing, electric car charging stations, extractor & drying closets, and bunker gear lockers. Lastly, several fleet vehicles, a LifePak 15, and a pediatric patient care mannequin. Funding for these items is being done via current year tax dollars.

# TO OUR COMMUNITY

## SUMMARY

In summary, the Maintenance & Operations Budget for the District moving into 2020 reflects an overall 7.00% increase; 7.23% increase in salaries & benefits with a 7.03% increase in supplies & services, and a 3.97% reduction in SS911 user fees. Capital & Grants has a significant decrease at 8.07%; much of this is due to the timing of grant awards.



## 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% (currently approximately \$3.2 million) of the value of the District's capital assets to be held in reserve. Additionally, the District will strive to retain 5% (currently approximately \$1.85 million) of the District's prior year Maintenance & Operations Budget in reserve for emergent situations.

At year-end 2020, the approximate balance of the fund will be \$4.8 million with \$2.2 million restricted for infrastructure improvements, \$1.1 for emergent situations (*\$1.85 million would be fully funded per policy*) and approximately \$1.5 million for future capital expenditures (*approximately \$3.2 million would be fully funded per policy*).

### 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 was refinanced in 2011, saving the voters a substantial amount of interest. Is paid for from the General Fund through a transfer.

As of 12/31/19, the balance remaining on these bonds (*inclusive of principal & interest*) is \$238,325.

Debt service in 2020 is \$118,725.

#### 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 \$7,826,683,547.

As of 12/31/19, the balance remaining on these bonds (*inclusive of principal & interest*) is \$2,798,220.

Debt service in 2020 is \$1,374,750, which will require approximately \$0.1725 per \$1,000. In 2019 that rate is \$0.1822.

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

# TO OUR COMMUNITY

## APPENDICIES

### CASH FLOW

	<b><u>REVENUE</u></b>	<b>2020</b>
		<b><u>Budget</u></b>
<b><i>Beginning Fund Balance:</i></b>		
Expense Fund Cash 01/01/XX		6,991,084
<b><i>Taxes</i></b>		
Prior Year Taxes		393,359
Regular Levy		18,823,436
EMS Levy		6,274,479
Uncollected Taxes		(501,958)
M&O Levy		13,997,000
NC&I and Admn Refunds		205,712
<b><i>Licenses &amp; Permits</i></b>		
Permits		115,000
<b><i>Intergovernmental</i></b>		
Direct Federal Grants		654,665
State Grants		1,400
Other		0
GEMT Funds		1,100,000
<b><i>Intergovernmental Services</i></b>		
Fire Protection Contracts		1,180,000
Fire Marshal Contract - City of Lakewood		220,692
Emergency Management Contract - City of Lakewood		32,000
Steilacoom		436,719
Fire Protection Contract - Veteran's Administration		256,889
<b><i>Charges for Goods &amp; Services</i></b>		
Sale of Merchandise		10,000
Transport Fees		2,100,000
<b><i>Other Public Safety</i></b>		
CPR/Safesitter		10,000
Recruit Academy		60,000
CERT/Other Classes		10,000

# TO OUR COMMUNITY

## REVENUE

	<b>2020</b>
	<b><u>Budget</u></b>
<i>Repair Charges</i>	
TFD - Pump Tests	6,000
Fleet Maintenance Agreements	18,250
Transportation - Sale of Parts	15,000
<b><i>Miscellaneous</i></b>	
Interest Income	85,000
Space & Facility Leases (Long-Term)	0
Other Use Charges	11,500
Surplus	20,000
Other	425,000
Transfer In	0
<b>Total Revenue</b>	<b><u>52,951,227</u></b>

## EXPENDITURES

	<b>2020</b>
	<b><u>Budget</u></b>
<b><i>Legislative</i></b>	30,703
<b><i>IT</i></b>	1,565,039
<b><i>Communications &amp; Planning</i></b>	599,504
<b><i>Administration</i></b>	3,380,684
<b><i>Suppression</i></b>	17,897,102
<b><i>Prevention</i></b>	
Prevention	1,567,654
Emergency Management	377,165
<b><i>Training / EMS</i></b>	
Training	1,394,325
EMS	9,468,641
<b><i>Logistics</i></b>	
Facilities	1,428,449
Fleet	1,279,293
SS911 User Fees	662,670
Transfer to GOB Fund	118,725

# TO OUR COMMUNITY

<u>EXPENDITURES</u>		2020
		<u>Budget</u>
	<i>Operations Sub-Total</i>	<b>39,769,954</b>
Reserve Fund Deposit		1,842,094
LOCAL Payment		314,222
Capital/Grants		950,378
Reserve Fund - Expenditures		0
	<b>Total Expense</b>	<b>42,876,648</b>
<b>Ending Fund Balance:</b>		<b>10,074,579</b>
	<i>Beginning Fund Balance (Policy 1020)</i>	<i>7,411,132</i>

# TO OUR COMMUNITY

## LINE ITEM EXPENSE

<u>ACCOUNT NUMBER</u>		<u>DESCRIPTION</u>	2020
			<u>Budget</u>
<b><u>LEGISLATIVE</u></b>			
511	60 11 01	Legislative Services	20,950
511	60 20 01	Medicare & PFML & Social Security	1,603
511	60 20 05	L&I	50
511	60 20 11	Issued Items	250
<b>Salaries/Benefits</b>			<b>22,853</b>
511	60 43 01	Professional Development	1,650
511	60 49 01	Memberships	6,200
511	70 00 00	Election Costs	0
<b>Supplies/Services</b>			<b>7,850</b>
<b><u>INFORMATION TECHNOLOGY</u></b>			
518	80 11 01	Salaries	524,845
518	80 20 01	Medicare & PFML	8,995
518	80 20 02	L&I	2,523
518	80 20 04	Retirement	58,122
518	80 20 06	Medical Insurance	72,011
518	80 20 07	Dental Insurance	6,932
518	80 20 13	Wellness Program	560
518	80 20 15	Uniforms	250
<b>Salaries/Benefits</b>			<b>674,239</b>
518	80 31 00	Computer Operating Supplies	7,750
518	80 31 01	Software Upgrades	12,000
518	80 31 02	Hardware Upgrades	85,000
518	80 31 03	Network Support Contracts	60,971
518	80 31 04	Application Support Contracts	306,000
518	80 41 02	Professional Services - Support Contracts	20,000

# TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	<b>2020</b>
					<b><u>Budget</u></b>
518	80	42	01	Data Communications	221,700
518	80	42	02	Telephones	51,500
518	80	42	03	Cellular Service	102,720
518	80	43	01	Professional Development	17,450
518	80	48	02	Web Site	3,710
518	80	49	01	Subscriptions	2,000
<b>Supplies/Services</b>					<b>890,801</b>
<b><u>COMMUNICATIONS &amp; PLANNING</u></b>					
519	10	11	01	Salaries	419,995
519	10	12	01	Overtime	2,062
519	10	20	01	Medicare & PFML	7,206
519	10	20	02	L&I	1,053
519	10	20	04	Retirement	39,023
519	10	20	06	Medical Insurance	67,794
519	10	20	07	Dental Insurance	6,762
519	10	20	13	Wellness Program	360
519	10	20	15	Uniforms	1,140
<b>Salaries/Benefits</b>					<b>545,394</b>
519	10	31	01	General Operating	10,000
519	10	31	02	Printing	10,500
519	10	31	03	Advertising	350
519	10	41	02	Professional Services - Programs	20,000
519	10	43	01	Professional Development	11,000
519	10	48	01	Repair & Maintenance	1,500

# TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	2020
					<u>Budget</u>
519	10	49	01	Subscriptions/Dues	760
				<b>Supplies/Services</b>	<b>54,110</b>
				<b><u>ADMINISTRATION</u></b>	
522	10	11	01	Salaries	1,545,325
522	10	12	01	Overtime	7,395
522	10	20	01	Medicare & PFML	27,277
522	10	20	02	L&I	6,341
522	10	20	03	Deferred Compensation	47,000
522	10	20	04	Retirement	179,164
522	10	20	05	Unemployment Compensation	1,500
522	10	20	06	Medical Insurance	238,519
522	10	20	07	Dental Insurance	25,113
522	10	20	08	LEOFF 1 Insurances - Retirees	197,292
522	10	20	09	Retiree Medical (Resolution)	432,226
522	10	20	10	LEOFF 1 - Unpaid Medical Expenses/RX	65,960
522	10	20	13	Wellness Program	2,750
522	10	20	15	Uniforms	6,900
				<b>Salaries/Benefits</b>	<b>2,782,762</b>
522	10	31	00	Office & Operating Supplies	27,775
522	10	31	01	Postage	4,200
522	10	31	02	Printing	1,350
522	10	41	01	Professional Services	22,050
522	10	41	02	Hiring & Promotional Testing	50,000
522	10	41	03	Legal Services	5,800
522	10	41	04	Recruitment & Retention	13,000
522	10	41	05	EAP	3,000
522	10	41	06	Taxes	8,500
522	10	41	08	Equity & Empowerment Initiative	14,500
522	10	41	17	Audit Fees	28,000

# TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	<b>2020</b>
					<b><u>Budget</u></b>
522	10	41	20	Meeting Costs	1,275
522	10	43	01	Professional Development	25,500
522	10	43	02	Succession Planning	110,000
522	10	44	18	Advertising	300
522	10	46	01	Insurance	163,897
522	10	48	01	R&M Supplies	25,735
522	10	49	01	Memberships	7,690
522	10	49	03	Permit Fees to City	85,000
522	10	49	04	Dues	350
				<b>Supplies/Services</b>	<b>597,922</b>
				<b><u>SUPPRESSION</u></b>	
522	20	11	01	Salaries	12,388,364
522	20	12	01	Overtime	1,189,235
522	20	20	01	Medicare & PFML	204,328
522	20	20	02	L&I	346,825
522	20	20	03	Deferred Compensation	244,500
522	20	20	04	Retirement	739,195
522	20	20	06	Medical Insurance	2,126,164
522	20	20	07	Dental Insurance	208,031
522	20	20	13	Wellness Program	19,800
522	20	20	15	Uniforms	74,609
522	20	20	16	Protective Clothing / Body Armor	170,000
522	20	20	21	Service Recognition	1,500
				<b>Salaries/Benefits</b>	<b>17,712,552</b>
522	20	31	02	Suppression Supplies	17,000

# TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	<b>2020</b>
					<b><u>Budget</u></b>
522	20	31	03	Rehab Supplies	6,000
522	20	31	12	Special Ops Supplies	2,000
522	20	31	13	Haz Mat Supplies	6,000
522	20	41	00	Professional Services	26,000
522	20	48	00	Communications Equipment	29,000
522	20	48	04	Physical Training	5,000
522	20	48	05	Equipment	7,600
522	20	48	06	General Operating - Water Rescue	6,000
522	20	48	07	General Operating - Suppression	26,000
522	20	48	08	General Operating - Spec Ops	5,500
522	20	48	09	General Operating - HazMat	8,600
522	20	48	10	PCSORT	12,000
522	20	48	11	PCHIT	12,000
522	20	48	12	General Operating - Marine	2,850
522	20	48	13	General Operating - SCBA	10,000
522	20	49	01	Memberships	2,000
522	20	49	02	Laundry	1,000
<b>Supplies/Services</b>					<b>184,550</b>
<b><u>PREVENTION</u></b>					
522	30	11	00	Salaries	1,125,279
522	30	12	01	Overtime	81,331
522	30	20	01	Medicare & PFML	17,732
522	30	20	02	L&I	23,938
522	30	20	04	Retirement	62,934
522	30	20	06	Medical Insurance	166,372
522	30	20	07	Dental Insurance	17,118
522	30	20	13	Wellness Program	750
522	30	20	15	Uniforms	1,500
<b>Salaries/Benefits</b>					<b>1,496,954</b>

# TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	<b>2020</b>
					<u>Budget</u>
522	30	31	03	R&M Supplies	9,000
522	30	31	06	Reference Materials	2,500
522	30	31	07	Public Education Materials	11,750
522	30	31	09	Programs	20,600
522	30	48	01	Fire Investigations	3,500
522	30	43	01	Professional Development	17,650
522	30	49	01	Memberships	3,325
522	30	49	03	Printing	2,375
<b>Supplies/Services</b>					<b>70,700</b>
<b><u>TRAINING</u></b>					
522	45	11	01	Salaries	611,056
522	45	12	01	Overtime	38,867
522	45	12	02	Overtime - Operations Training	81,249
522	40	12	04	Overtime - Tech Rescue	54,166
522	40	12	04	Overtime - HazMat	34,223
522	40	12	04	Overtime - Marine	37,916
522	40	12	04	Overtime - Water Rescue	51,704
522	45	12	03	Overtime - Academy	73,863
522	45	20	01	Medicare & PFML	9,883
522	45	20	02	L&I	12,585
522	45	20	03	Deferred Compensation	9,000
522	45	20	04	Retirement	34,096
522	45	20	06	Medical Insurance	82,510
522	45	20	07	Dental Insurance	8,235
522	45	20	13	Wellness Program	720
<b>Salaries/Benefits</b>					<b>1,140,075</b>
522	45	31	01	Operating Supplies	3,000

# TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	<b>2020</b>
					<b><u>Budget</u></b>
522	45	31	02	Resources - Grounds	15,000
522	45	31	06	Reference Materials	3,000
522	45	41	00	Professional Services	17,000
522	45	43	01	Professional Development - Suppression	150,250
522	45	43	02	Recruit Academy	25,000
522	45	48	01	Equipment Repair & Maintenance	8,000
522	45	49	04	Dues & Subscriptions	33,000
<b>Supplies/Services</b>					<b>254,250</b>
<b><u>LOGISTICS</u></b>					
522	50	11	01	Salaries	563,934
522	50	12	01	Overtime	4,584
522	50	20	01	Medicare & PFML	9,671
522	50	20	02	L&I	2,894
522	50	20	03	Deferred Compensation	2,400
522	50	20	04	Retirement	63,461
522	50	20	06	Medical Insurance	97,560
522	50	20	07	Dental Insurance	9,330
522	50	20	13	Wellness Program	300
522	50	20	15	Uniforms	1,500
<b>Salaries/Benefits</b>					<b>755,633</b>
522	50	31	02	Operating Supplies	53,475
522	50	31	08	Hydrant Maintenance	19,000
522	50	35	01	Small Tools R&M	3,149
522	50	41	01	Professional Services	7,500
522	50	41	02	County Fees/Surface Water & Sewer	15,000

# TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					<u>DESCRIPTION</u>	<b>2020</b>
						<u>Budget</u>
522	50	43	01	Professional Development		14,000
522	50	47	00	Utilities		220,000
522	50	48	01	Repair and Maintenance Contracted		126,809
522	50	48	02	Furnishings		17,600
522	50	48	20	Maintenance at 20		26,400
522	50	48	21	Maintenance at 21		22,550
522	50	48	22	Maintenance at 22		11,990
522	50	48	23	Maintenance at 23		11,990
522	50	48	24	Maintenance at 24		32,285
522	50	48	25	Maintenance at Training Tower		4,500
522	50	48	28	Maintenance at Maintenance		8,000
522	50	48	29	Boathouse Lease & Maintenance - American Lake		16,000
522	50	48	33	Boathouse Lease & Maintenance - Narrows		18,000
522	50	48	30	Grounds Maintenance		5,000
522	50	48	31	Maintenance 31		38,500
522	50	49	02	Laundry		1,068
					<b>Supplies/Services</b>	<b>672,816</b>
					<b><u>FLEET</u></b>	
522	61	11	01	Salaries		527,634
522	61	12	01	Overtime		4,235
522	61	20	01	Medicare & PFML		9,164
522	61	20	02	L & I		2,657
522	61	20	03	Deferred Compensation		18,000
522	61	20	04	Retirement		57,983
522	61	20	06	Medical Insurance		92,808
522	61	20	07	Dental Insurance		8,560
522	61	20	13	Wellness Program		1,200
522	61	20	15	Uniforms		1,500
					<b>Salaries/Benefits</b>	<b>723,740</b>

# TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	<b>2020</b>
					<u>Budget</u>
522	61	31	07	Books/Manuals	426
522	61	31	10	Shop Operating Supplies	1,091
522	61	31	23	Tires	38,000
522	61	32	01	Fuel/Oil	163,724
522	61	32	02	Marine Fuel	11,543
522	61	35	20	Small Tools Replacement	3,000
522	61	41	13	Hazardous Waste Disposal	974
522	61	43	01	Professional Development	22,000
522	61	48	01	Repair & Maintenance	290,000
522	61	48	03	Shop Equipment Repairs	960
522	61	48	06	Fleet Maintenance Contracts - Parts	11,835
522	61	49	01	Memberships	1,000
522	61	49	02	Laundry	11,000
<b>Supplies/Services</b>					<b>555,553</b>
<b><u>EMERGENCY MEDICAL SERVICES</u></b>					
522	70	11	00	Salaries	5,985,493
522	70	12	01	Overtime	529,313
522	70	12	02	Overtime-EMS Training	140,340
522	70	12	04	Overtime - PAU/A24	273,293
522	70	12	05	Overtime - EMT School (Academy)	0
522	70	12	06	Overtime - CQI	26,925
522	70	20	01	Medicare & PFML	98,141
522	70	20	02	L&I	162,985
522	70	20	03	Deferred Compensation	108,000

# TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	2020
522	70	20	04	Retirement	353,277
522	70	20	06	Medical Insurance	1,053,189
522	70	20	07	Dental Insurance	104,184
522	70	20	13	Wellness Program	9,000
				<b>Salaries/Benefits</b>	<b>8,844,141</b>
522	70	31	01	Printing	1,000
522	70	31	02	Operating Supplies	270,000
522	70	31	03	EMS Equipment	50,000
522	70	31	04	IWM - Waste Removal	3,000
522	70	31	05	Books & Resources	1,500
522	70	41	01	Base Physician	38,000
522	70	41	02	Transport Billing	140,000
522	70	41	03	Immunization Program	4,500
522	70	41	04	County EMS Fees	6,000
522	70	41	06	Outside Instructors	5,000
522	70	43	01	Professional Development	45,000
522	70	43	02	Paramedic School	18,000
522	70	43	03	EMT School - Recruit Academy	18,000
522	70	48	01	Maintenance Agreements	24,000
522	70	49	02	Laundry	500
522	70	49	04	Dues	0
				<b>Supplies/Services</b>	<b>624,500</b>
<b><u>EMERGENCY MANAGEMENT</u></b>					
525	60	11	01	Salaries	245,376
525	60	20	01	Medicare & PFML	4,325
525	60	20	02	L & I	1,500

# TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>				<u>DESCRIPTION</u>	<b>2020</b>
					<u>Budget</u>
525	60	20	03	Deferred Compensation	8,400
525	60	20	05	Retirement	26,191
525	60	20	06	Medical Insurance	44,693
525	60	20	07	Dental Insurance	4,806
525	60	20	15	Uniforms	550
<b>Salaries/Benefits</b>					<b>335,840</b>
525	60	31	02	Printing/Advertising Materials	1,500
525	60	31	07	Books/Reference Materials	300
525	60	31	10	General Operating	1,500
525	60	31	11	Handouts	3,000
525	60	31	22	Disaster Supplies	3,300
522	60	41	07	Services	16,000
525	60	41	12	Programs	9,000
525	60	43	01	Professional Development	5,925
525	60	49	01	Memberships	800
<b>Supplies/Services</b>					<b>41,325</b>
<b><u>Communications</u></b>					
528	70	41	00	User Fee Allocation	662,670
<b>Supplies/Services</b>					<b>662,670</b>
<b><u>Capital</u></b>					
594	20	64	02	Suppression Equipment	184,150
594	20	64	18	2016 SAFER Grant	0
594	20	64	19	2018 SAFER Grant	0
594	20	64	20	2019 DOE	0
594	20	64	21	Milgard Grant	0
594	26	64	00	EMS Equipment	45,000
594	30	18	01	EMW-2018-FP-00364 Smoke Detectors	96,100

# TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>		<u>DESCRIPTION</u>	<b>2020</b>
			<u>Budget</u>
594	45 17 01	EMW-2017-FO-03167 Live Fire	0
594	45 18 01	EMW-2018-FR-00440	0
594	50 62 00	Facility Improvements	370,928
594	50 64 19	Station Alerting LOCAL Program	0
594	60 64 32	IT	28,000
594	61 64 00	Fleet	226,200
<b>Capital</b>			<b>950,378</b>
Salaries & Benefits			35,034,183
Supplies & Services			3,954,376
Fire Comm User Fee + SS911 Costs			662,670
<b>Subtotal</b>			<b>39,651,229</b>
Capital & Grants			950,378
Reserve Deposit			1,842,094
Bond & LOCAL Payment			432,947
<b>Total</b>			<b>42,876,648</b>