



Respond Efficiently • Execute Flawlessly • BE NICE!

BUDGET

APPROVED BUDGET FY 2023

This document will provide you with an overview of the District, as well as the coming year's projected revenue and expenditures. The Board of Fire Commissioners approved it at their regularly scheduled meeting on November 15, 2022.

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TO OUR COMMUNITY

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 just over 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, marine 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's Standards of Cover study assists with future growth, assess community risk, and service delivery models. In 2015, the District underwent a study and review of its EMS program, which provided a path forward for EMS as well as outlining the needs surrounding community healthcare. All recommendations from that process have been implemented.

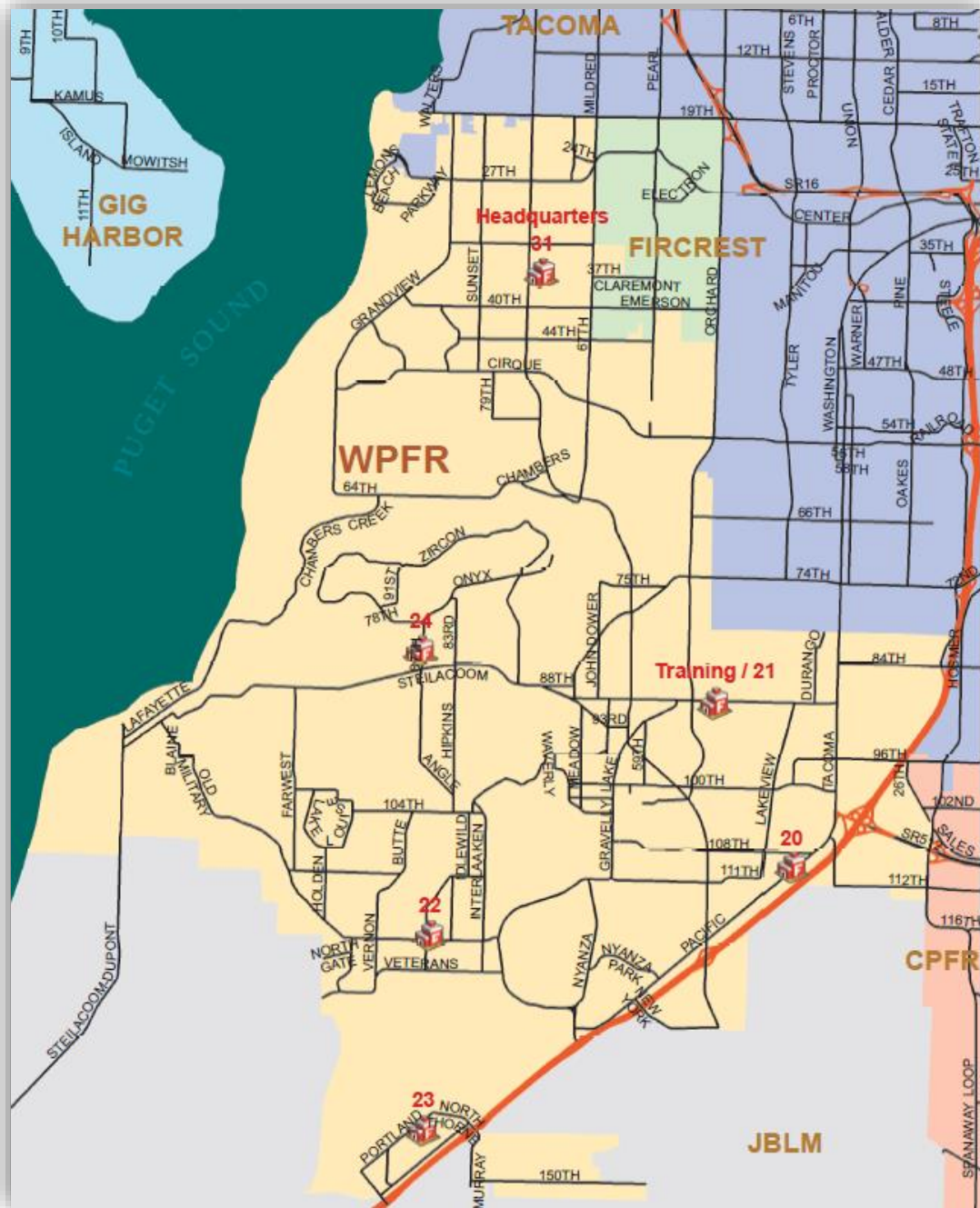
In 2021, the District responded to 17,776 incidents and employed 193 full-time employees and three part-time employees.

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.

WPFR is designated a Class 3 fire department through the Washington Survey and Rating Bureau (WSRB). In 2019 the District underwent a re-rate evaluation by the WSRB and in early 2020 was notified of the results. The District maintained its Class 3 rating; moving closer to a Class 2. The Town of Steilacoom is also a Class 3, attributable to the service they receive from WPFR.

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District Map



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Board of Fire Commissioners

POSITIONS, TERMS, AND BIOS

Position 1 **Bart Dalton** **2020 - 2025 (*Board Chair*)**



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.

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Position 2 John Clancy 2022 - 2027



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 more than 35 years. The first fifteen years as a volunteer firefighter. 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 of service. He is married to wife Myrt and has two children.

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Position 4 Dave Durr 2022 – 2027



Commissioner Durr and his family moved to Lakewood from Montana in 1967. He attended Dower Elementary, Lochburn Junior High, and Clover Park High School. Cramming four years of college into seven following graduation in 1978, he ultimately graduated from PLU with a BA in Education. While in college he 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 his own as a painter (working out of the trunk of his car). Commissioner Durr taught middle school special education for two years following college, but returned to contracting full-time in 1987, which is his work currently.

Commissioner Durr has been blessed with three sons, Connor, Noah, and Parker. 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 his church in Olympia, and enjoying the rich relationships that many years in this community have nurtured. Commissioner Durr is honored to be filling this commissioner post and happy to part of the team.

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Position 5 John Sheeran 2020 - 2025



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.

Oversight – Financial & Accountability

BOARD OF FIRE COMMISSIONERS

DUTIES AND RESPONSIBILITIES: The Board of Fire Commissioners is responsible for properly managing the affairs and conducting 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.

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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.

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Leadership

EXECUTIVE STAFF

Fire Chief – Jim Sharp

Executive Assistant to the Chief – Tammy Lamb

Deputy Chiefs

Michael Boltz – Operations (Suppression, Training, and EMS)

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

Assistant Chiefs

Scott Adams – Communications/Planning, Prevention, and Emergency Management

Norm Fiacchi – Information Technology, Logistics and Fleet

Ernst Hebeisen - Suppression

Ryan McGrady – Training and EMS

Director of Administrative Services & Finance – Koree Wick

Human Resource Manager – Julie Walker

Community & Media Relations Manager – Jenny Weekes

STRATEGIC PLAN

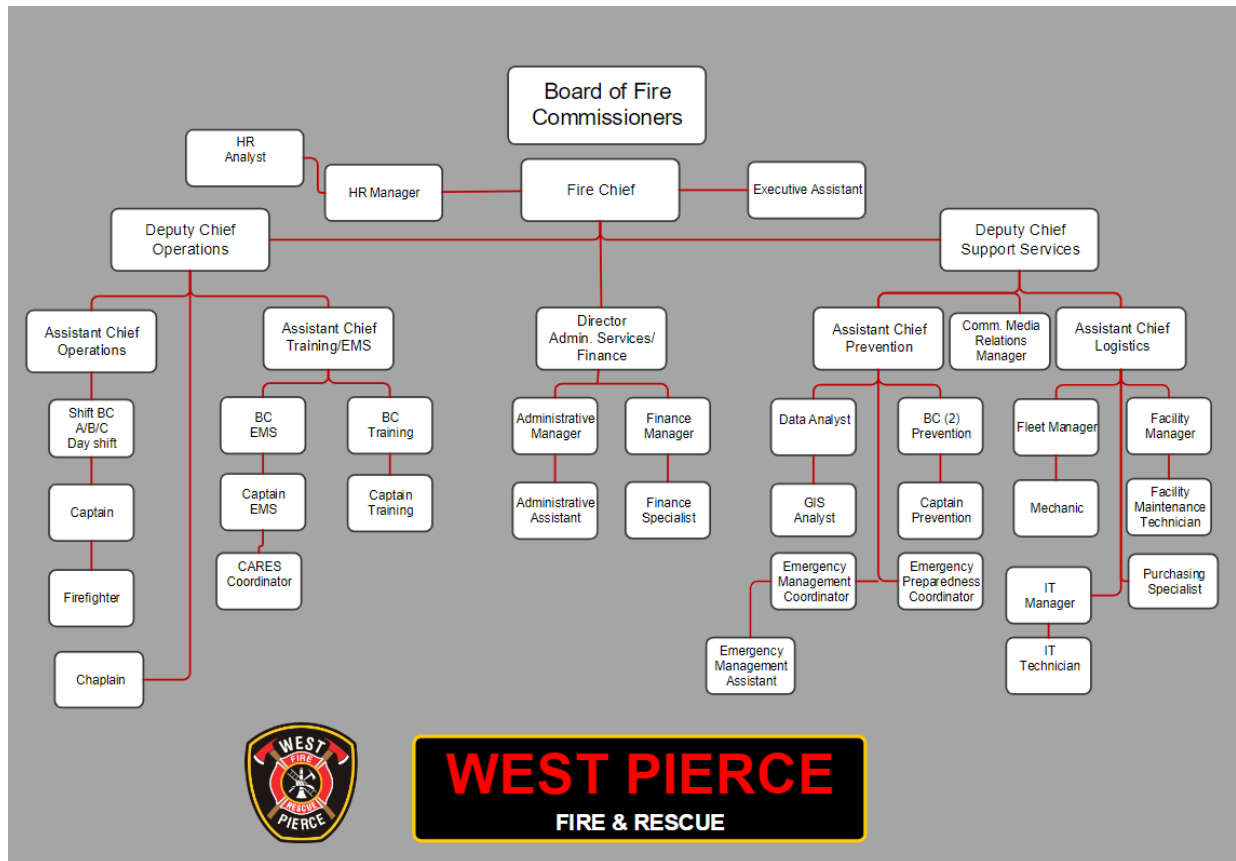
- **MISSION STATEMENT:** West Pierce Fire & Rescue is a community partner dedicated to saving lives, improving health and safety, and protecting property.
- **VISION STATEMENT:** To be a progressive community and industry leader that readily adapts to the needs of current and future generations.
- **MOTTO:** Respond Efficiently • Execute Flawlessly • BE NICE!

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- **CORE VALUES:**
 - **BALANCE** – Pursue happiness alongside work; enjoy laughter, fun and faith; love your family, friends and community.
 - **COMPASSION** – Exercise patience, empathy and mindfulness when interacting with others; be considerate and kind to others in any situation.
 - **INTEGRITY** – Be courageous to do the right thing in the right way; be honest, trustworthy, and loyal to the community and the organization.
 - **RESPECT** – Engage in thoughtful actions, inclusiveness, acceptance and transparency; practice humility; honor everyone you encounter.
 - **COMMUNITY** – Be engaged, transparent, authentic, and committed to the community; appreciate the community and return its generosity; help the community build resilience.
 - **LEADERSHIP AT ALL LEVELS** – Be self-confident, professional and fair; be a proactive and courageous leader who demonstrates vision, innovation and lifelong learning.
 - **EQUITY** – Seek to understand the perspective of an individual with an open mind; make fair, ethical decisions by firmly avoiding prejudice; embrace inclusivity and diversity.
 - **SERVICE** – Remain mission-focused; be reliable by being prepared, adaptable, and efficient; engage in teamwork and be accountable while service; take pride in your service.
- **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.

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Organization Chart



Funded Employee Counts (2022)

Executive Staff – 8

Prevention – 8 (1 part-time)

Logistics – 5

Fleet – 4

Administrative Services/Finance – 9

Communications & Planning – 3

Executive Staff Support – 3 (1 Part-time)

Peer Support/Chaplains – 2 (both Part-time)

Operations – 164

Training/EMS – 6

IT – 3

Emergency Management – 3 (1 Part-time)

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Divisions of WPFR

SUPPRESSION

The Suppression Division encompasses all emergency response programs. Daily staffing includes: two Battalion Chiefs who supervise six engine companies, one ladder company, five full-time medic units, and one part-time squad (*increasing to two in October of 2022*). In addition to emergency response, Suppression also administers the following programs: A Technical Rescue Program with which the District belongs to a regional response team (Pierce County Special Operations Response Team, PCSORT) consisting of Central Pierce Fire & Rescue (CPFR), Gig Harbor Fire & Medic One (GHFMO) and East Pierce Fire & Rescue (EPFR). A Water Rescue program consisting of Rescue Swimmers and Divers. A Marine Operations program that includes three marine crafts; one on American Lake, one moored at Narrows Marina and one trailered. A Hazardous Materials Program with which the District belongs to a regional response team (Pierce County Hazardous Incident Team or PCHIT) consisting of CPFR, GHFMO, Graham Fire & Rescue, and EPFR. All firefighters are either Emergency Medical Technicians (EMT's) or Paramedics. Some firefighters have additional specialty skills; Technical Rescue Technicians, Rescue Swimmers, Rescue Divers, Marine Pilots, and Hazardous Materials Technicians. In 2021, the District responded to 17,776 incidents, 80% of which were EMS related.

EMERGENCY MEDICAL SERVICES (EMS)

The EMS Division supports 57 Paramedics and 114 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 2021, nearly 7,700 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 2021, a total of 42,394 hours of training were completed by WPFR operations personnel.

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PREVENTION

The Prevention Division provides public education and fire prevention programs in the Cities of Lakewood, University Place, and Town of Steilacoom. Public education programs include; preschool, elementary school, 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 code enforcement activities are provided in the City of Lakewood, including; 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, Duck Daze Open House, SummerFEST, National Night Out, Ready to Learn Fair, and Fall Safety Day. In 2021, more than 700 smoke and carbon monoxide alarms were installed. A total of 1,097 fire & life safety inspections were performed; 488 plans reviewed, 1,307 confidence tests reviewed, and 52 fire investigations completed.

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. *Due to COVID-19, Board meetings took place via ZOOM from March of 2020 through March of 2022; having now moved to in-person.*

INFORMATION TECHNOLOGY (IT)

IT is responsible for enterprise technologies providing a host of services; administrative information, communication, cellular and broadband, wireless access, computer aided dispatch (CAD) connection, helpdesk, and a wide range of general technology support and integration. 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 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 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. The data analyst is responsible for gathering department data to provide reports and visualizations to support

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operational and strategic decisions. The GIS analyst supports divisional needs by completing various mapping projects and needs for 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.

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 11.97 acres of combined exterior space, the assessed value of which is currently \$21.3 million. Those within this Division are responsible for all repair and maintenance of these facilities and the systems within them. Additionally procurement and distribution of supplies is accomplished by Logistics.

FLEET

Fleet personnel are responsible for all 106 WPFR apparatus and vehicles, three vessels, and assorted trailers; 14 of which are electric vehicles. Additionally, the District contracts to provide regular checks and routine maintenance on over 40 additional pieces of fire service equipment. Fleet personnel also conduct maintenance and repair services for six facility generators, three “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 human-made disasters. It is a valuable part of the West Pierce Emergency Management Coalition with the cities of Lakewood, University Place, and Town of Steilacoom. 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 community members about preparedness for primary hazards that may impact the area and trains them in basic disaster response skills. In 2021, WPFR CERT volunteers accumulated 580 volunteer hours. 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.

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.

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

In 2022, the District was comprised of 25.02% commercial, 4.11% industrial and the remaining was 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. Voters approved a 6-year lid-lift in August of 2019; 2023 is the fourth year of the six-year lift.
2. **EMS Levy** – Statutory limit \$0.50 per \$1,000 of AV. Voters approved a six-year lid-lift in August of 2019; 2023 is the fourth year of the six year lift.
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 in a four-year levy cycle, 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 six.

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

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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. The estimated IPD for setting 2023 property taxes exceeds 1%.

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 2022;

Regular Levy is \$1.3586 per \$1,000

EMS Levy is \$0.4527 per \$1,000

For a home valued at \$200,000, the calculation would be; $\$200,000 / \$1,000 \times \$1.81 = \362.00

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 2022 levy is \$14,016,047, with an AV for the District of \$15,576,410,947 (for M&O Levy), which calculates a rate per \$1,000 of \$0.8998.

The calculation looks like this; $(14,016,047 / (\$15,576,410,947 / \$1,000)) = \$0.8998$.

For the case of the \$200,000 home, they would pay an additional \$179.96 for the M&O Levy.
 $\$200,000 / \$1,000 \times \$0.8998 = \179.96 .

WHAT IS A LID LIFT?

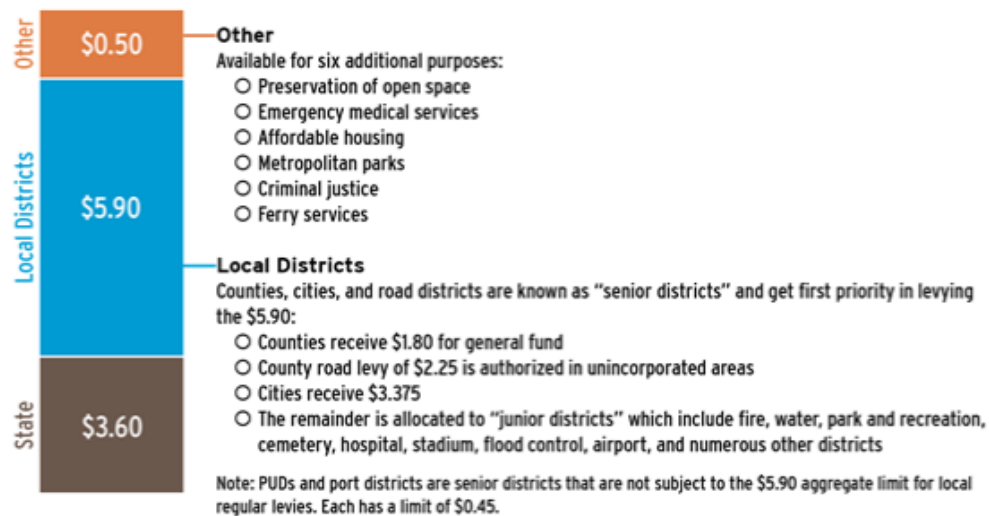
A taxing jurisdiction that is collecting less than its maximum statutory levy rate may ask a simple majority of voters to “lift” the total levy amount collected from current assessed valuation by more than 1% (RCW 84.55.050 and WAC 458-19-045). The new levy rate cannot exceed the maximum statutory rate. 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 six 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 not more than 6% in years two through six.

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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.

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.

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HOW IS BEGINNING FUND BALANCE DETERMINED?

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

WHAT FUNDS DOES THE DISTRICT MAINTAIN?

- **Expense:** The Expense Fund of the District is also referred to as the General Fund. This fund is used to transact the financial operations of the District. In the most general terms, it's the checking account.
- **Reserve:** The Board of Fire Commissioners have adopted a fiscal policy as it pertains to the District's established Reserve Fund. With the development of the District's Capital Asset Plan, policy establishes 10% of the value of the total 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. In the most general terms, it's the savings account.
- **General Obligation Bond (GOB):** The GOB Fund is used to pay debt service for outstanding bonds. For 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, 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. The District currently has no outstanding General Obligation Bond debt. LOCAL Program debt is also paid through this fund via transfers from the Expense Fund; these debt service payments are also paid in June and December. The District currently has two LOCAL program fundings.

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

Transport fees, including Ground Emergency Medical Transport (GEMT), 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 District receives 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 patients living in District. This program allows for EMS Levy dollars to pay for any balance not paid by their insurance.

TO OUR COMMUNITY

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 WPFR. 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.

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 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, therefore a fire engine will be sent to provide additional personnel. As a method of providing rapid medical care, a fire engine may be dispatched when they have the ability to arrive faster than a medic unit. In order to keep the medic units available for critical care emergencies, a fire engine or a smaller two-person squad may be utilized to handle minor emergency calls.

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 IS A SQUAD?

The Squad is smaller "pickup" style vehicle staffed with two medically trained firefighters. The Squad's role is to respond to minor calls for service and non-emergent medical calls. This smaller vehicle is a more appropriately sized resource for these type calls. By utilizing a Squad for response, fire engines and medic units remain available to respond to more serious calls thus increasing their reliability.

TO OUR COMMUNITY

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 to contract for fire protection. Some of the District's current contracts include: DSHS (Western State Hospital), Pierce County, Pierce College, Pierce Transit, and Clover Park Technical College.

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) and Fire District 27 (Anderson Island) contract with the District to maintain their fleet of vehicles.
- The District maintains a long-term agreement with the Town of Steilacoom to provide emergency response services.
- The District is part of an Interlocal Agreement with the City of Lakewood, City of University Place, and the Town of Steilacoom relative to Emergency Management.

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, with a 10 being the lowest).

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?

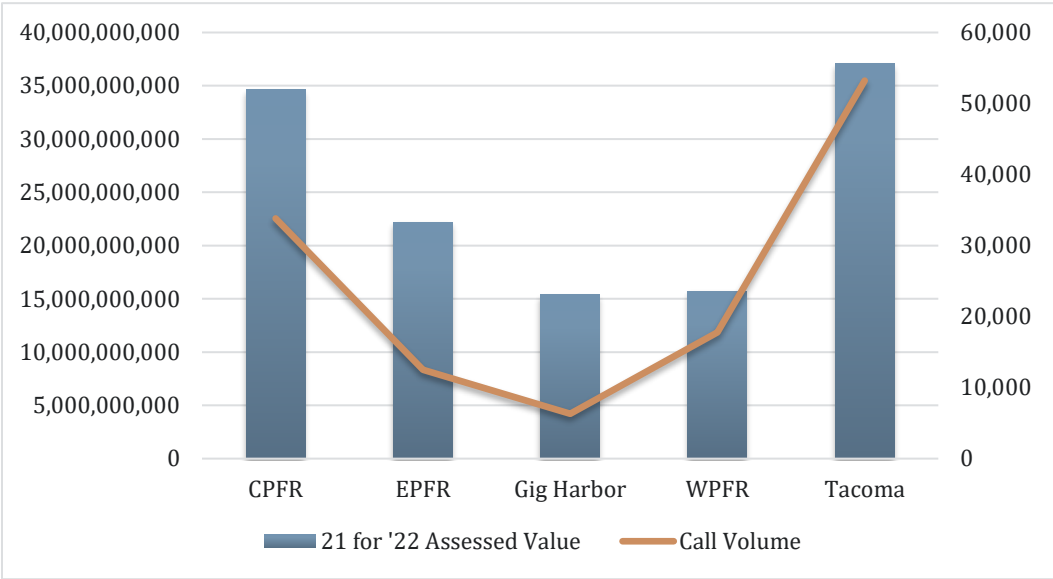
The District utilized the State's LOCAL Program for a couple of major purchases over the last few years. one for the addition of a District-wide station alerting system, and most recently for the purchase of an ariel , three fire engines and two medic units. Each has been done with a five-year payment plan.

TO OUR COMMUNITY

How do we compare?

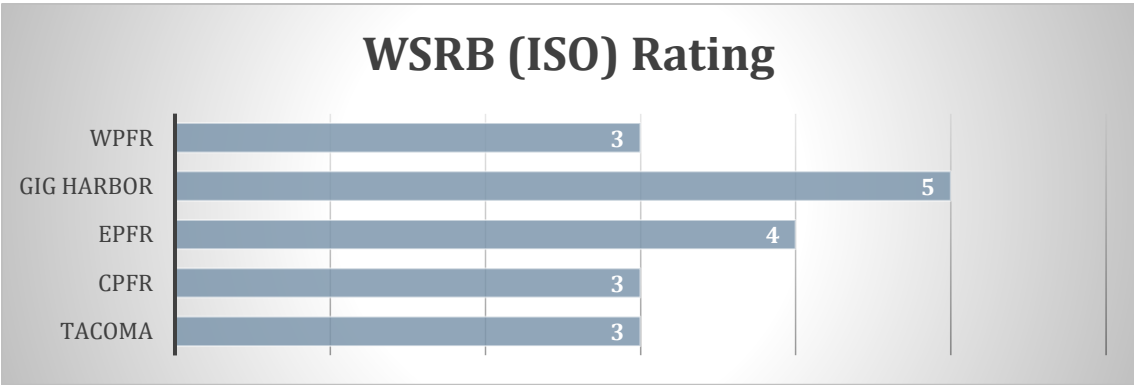
HOW DOES WPFR COMPARE TO SURROUNDING FIRE AGENCIES IN ASSESSED VALUE VS CALL VOLUME?

WPFR is the most urbanized fire district in Pierce County, with high call volume and a moderate AV.



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

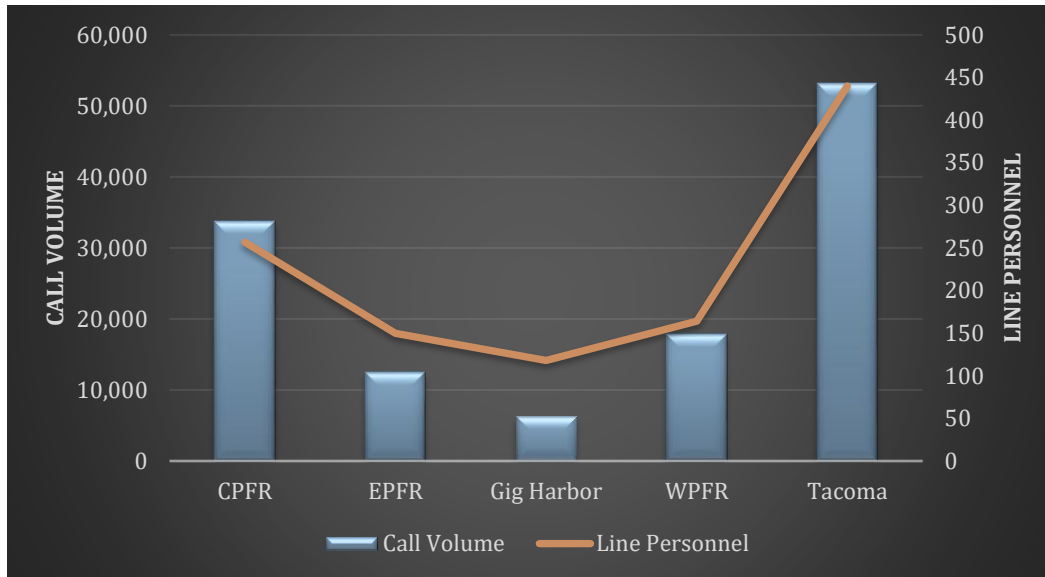
As shown in the graph below, WPFR is one of the leaders in insurance rating in this area. As was explained in the FAQ's on page 22, the WSRB rates fire protection from a 1 to a 10, 1 being the best. There are only three agencies in the State with a class 2 rating and none with a class 1 rating.



TO OUR COMMUNITY

HOW DOES WPFR COMPARE IN OPERATIONS STAFFING?

The following graphs represents operational staffing comparisons of WPFR to other agencies in Pierce County.

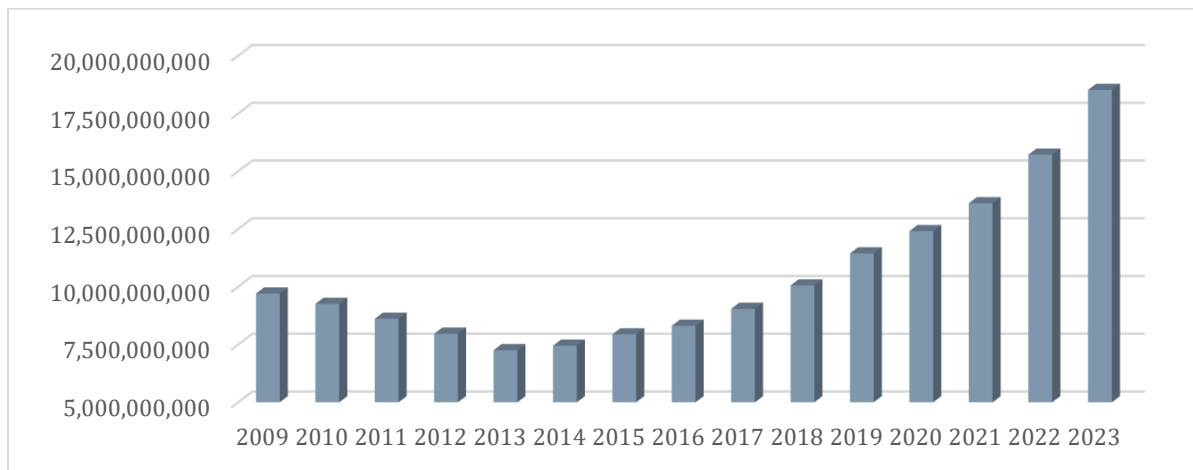


TO OUR COMMUNITY

Trends

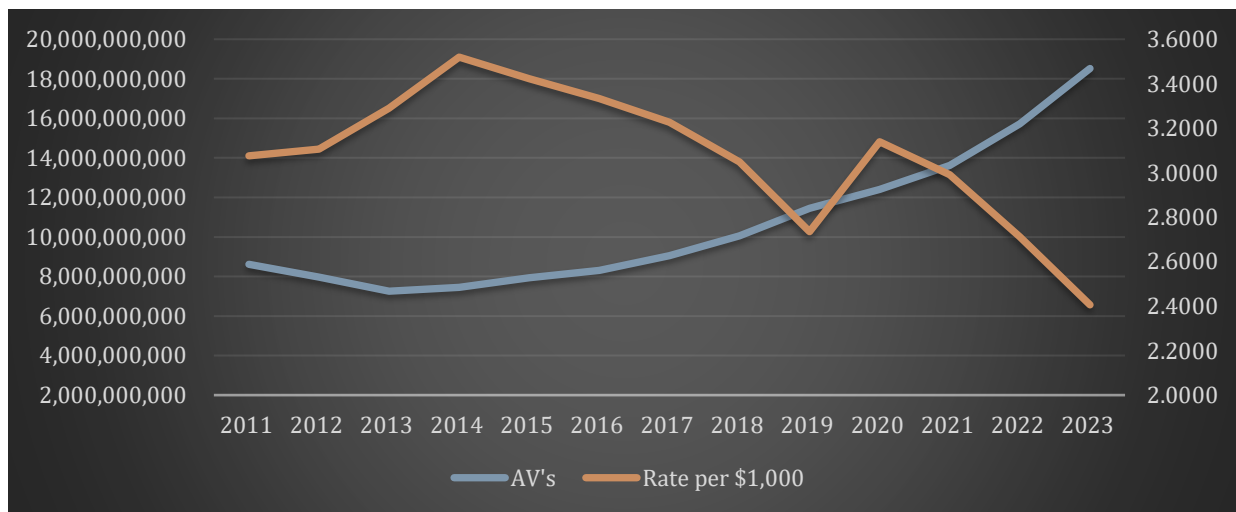
ASSESSED VALUE

The District's Preliminary Assessed Value (AV) for 2023 tax collection is \$18,521,093,371. This represents a 17.84% increase over current year and creates an average of 5.08% annually since 2009.



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

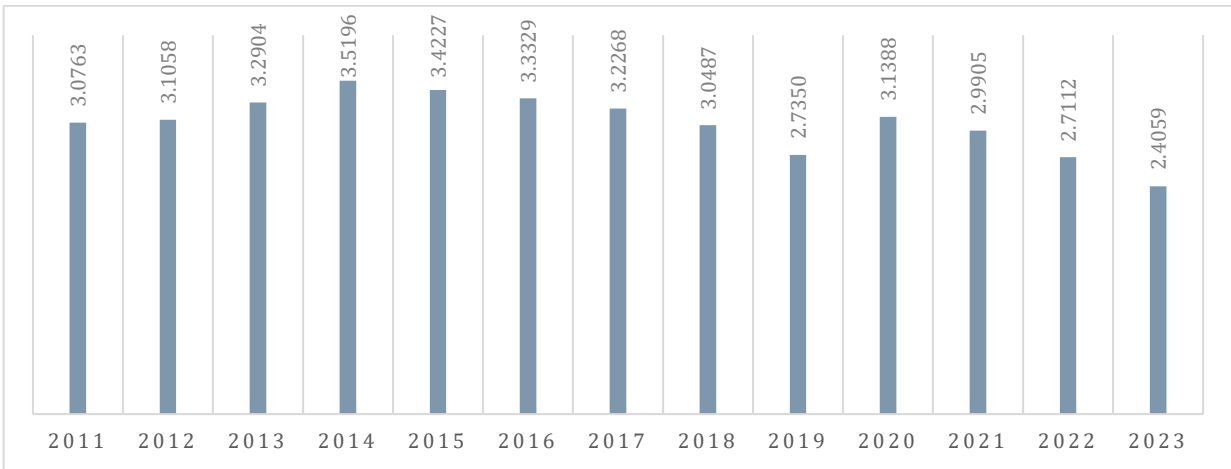
Historically the District's total rate per \$1,000 increased as AVs decreased. Conversely, typically you will see the rate per \$1,000 decline as AVs reflect a positive swing. 2020 is an oddity as both the Regular & EMS levies received support from the voters to return to the statutory rate per \$1,000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



TO OUR COMMUNITY

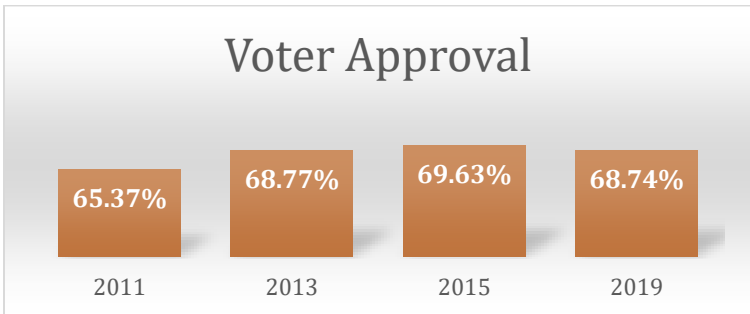
LEVY RATE

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. In 2019 voters authorized lid lifts in 2020 for both the regular and EMS levies. The 2023 levy rate is the lowest in WPFR history.



M&O LEVY - VOTER APPROVAL

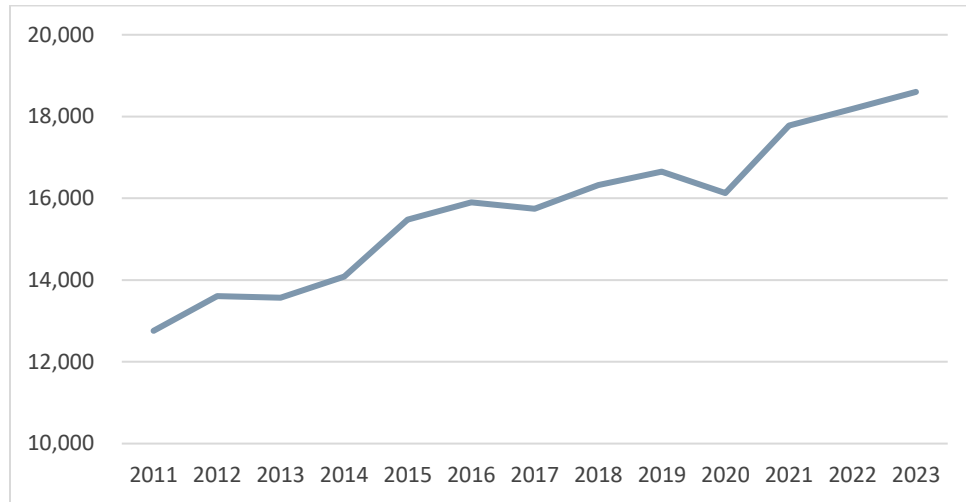
Even prior to the merger of Districts 2 and 3, both agencies enjoyed the support of their voters. District 2 & 3 have consistently received approval for their respective M&O levies since implantation of each in 1974 and 2001. WPFR has continued to receive the support of constituents. 2011 and 2013 elections were for two-year levies; 2015 and 2019 were for four-year levies. In August 2019, the voters approved \$13,997,000 annually; which expires at the end of 2023.



TO OUR COMMUNITY

CALL VOLUME

The increase in 2012's call volume is partially attributed to the addition of the Town of Steilacoom. The Town of Steilacoom accounts for approximately 600 calls annually. The drop in call volume in 2020 is a result of the COVID-19 pandemic. During the early months of the pandemic, people were fearful of going to the hospital. Since 2011 overall call volume has increased nearly 40%.



TO OUR COMMUNITY

Cash Flow *(see page 39)*

REVENUE - GENERAL FUND

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 (see page 22 for more information). The 20% requirement is defined in Board Policy 1020.

2023 ESTIMATED TAXES

Preliminary AVs reflect a 15.55% increase over current year

- Prior year taxes
- Regular Levy
 - **\$1.2336** per \$1,000 of AV (statutory limit) which is estimated to generate \$22,848,428 *(Inclusive of New Construction & Improvements as well as Refunds)*.
 - Rate can be affected by pro-rationing.
 - 2023 is year fourth of a six-year lid-lift. Each subsequent year is capped a no more than a 6% increase in revenue, rather than 1%.
- EMS Levy *(Permanent)*
 - **\$0.4111** per \$1,000 of AV (statutory limit) which is estimated to generate \$7,614,349. *(Inclusive of New Construction & Improvements as well as Refunds)*.
 - Rate can be affected by pro-rationing.
 - 2023 is year fourth of a six-year lid-lift. Each subsequent year is capped a no more than a 6% increase in revenue, rather than 1%.

New Construction & Improvements (NC&I) and Administrative Refunds

Properties coming on to the tax rolls for the first time, estimated at \$141,306,821 representing \$255,957 in revenue between the Regular and EMS Levies.

Administrative refunds totaling \$47,023 in revenue between the Regular & EMS Levies.

- M&O Levy
 - \$13,997,000 *(fixed dollar amount)*
 - Estimated to be at a rate of **\$0.7611** per \$1,000 of AV.
 - There are properties exempt from this levy.
- Uncollected Taxes - Estimated at 2.5% of Levies will not be collected during the current taxing year.

TO OUR COMMUNITY

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 and non-grant COVID related monies 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 an interlocal agreement with the City of Lakewood, City of University Place and the Town of Steilacoom for Emergency Management Services. The District employs a full-time Emergency Management Coordinator and a part-time Assistant Emergency Management Coordinator who facilitate the requirements of this agreement. In addition to these contracts, the District has also renewed its 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 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. The District's cash collection rate of allowable costs is consistently at approximately 90% of

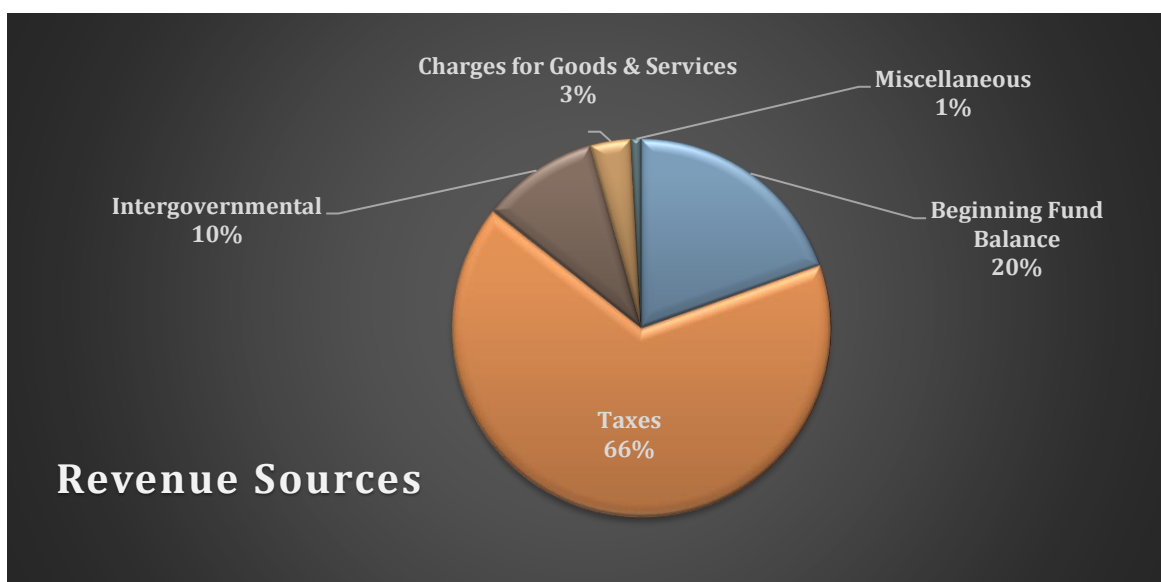
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the allowable billed amount, or 50% of total billed. The membership program typically accounts for approximately 4.5% of the amount billed. The District reviews its transport fees every two years in order to stay in alignment with other regional providers. Transport fee rates were adjusted in January 2020, for the first time since 2011.

- **Other Public Safety** - Revenue from outside class offerings provided for the public or other governmental agencies, inclusive of CERT training classes.
- **Repair Charges** - Fleet maintenance contracts are in place with Fire District 13 and Fire District 27 for fleet repair services.
- **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 surplus 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 and other financing methodologies for capital expenditures in 2023.



TO OUR COMMUNITY

EXPENDITURES – GENERAL FUND

PERSONNEL

Inclusive of salaries and benefits, personnel account for approximately 90% of the District's operating budget. Benefits are in line with all labor and other contractual agreements. Of the budgeted amount for Salaries & Benefits 67% of the total is Salary, 11% is Overtime, and 22% for Benefits. The proposed 2023 budget funds 217 FTEs as well as five PTEs. 164 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, small equipment, 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

Capital requests are approved on an annual basis during the budget development process. Capital requests are evaluated based on a needs analysis inclusive of safety, program priorities, growth, and preventative maintenance.

GRANTS

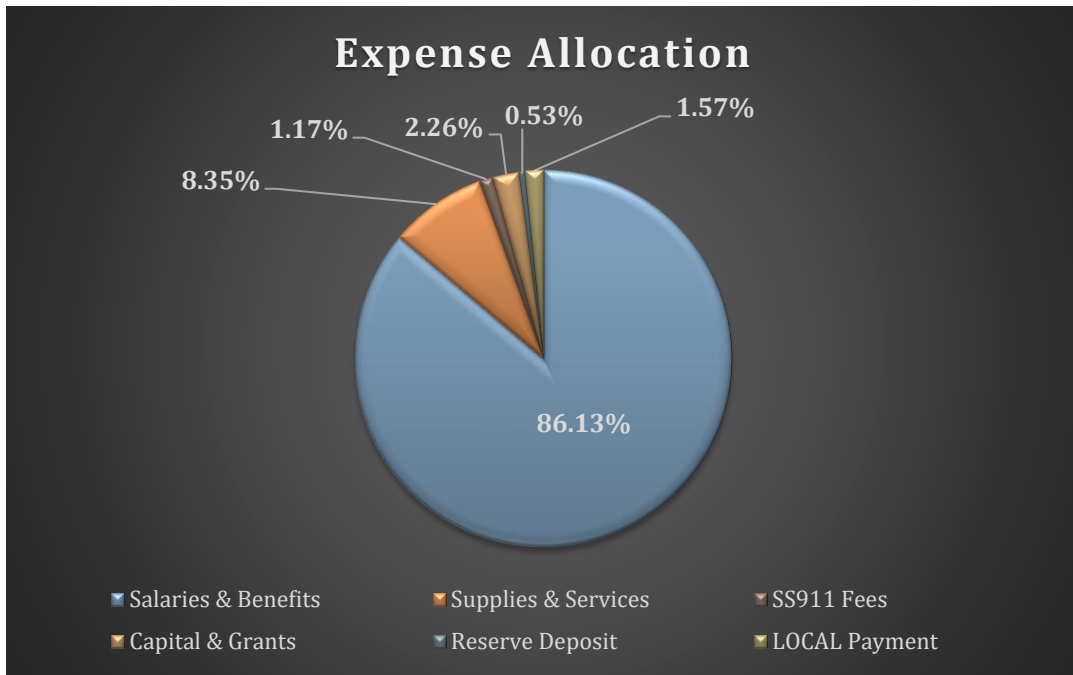
The expenditure side of grants received by the District are accounted for in the expense budget. The line item includes 100% of the planned expenditure, inclusive of federal or state monies as well as the District's required matching funds. More often than not, at budget time, the District hasn't been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

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 2023's Maintenance & Operations Budget (Inclusive of Capital, Grants, Reserve Fund deposit, and debt payments).



TO OUR COMMUNITY

Expenditures by Division *(see page 42)*

OVERALL HIGHLIGHTS

The annual average CPI for 2021 (*used for 2023 budget development*) is 4.98%; most employment/labor contracts stipulate a ceiling of 4%. Overall medical and dental insurance premiums are projected at a 3% increase. L&I rates are increasing overall but seeing the benefit of the District's involvement in the FIIRE Program which comes with a 10% reduction in premiums. 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; specifically between Suppression and EMS. There is one new position in 2023's budget as well as an increase of a part-time position to full-time. The District's 2018 SAFER Grant funding of five firefighter positions expires early in 2023; the full cost of those positions will now be borne by the regular operating budget.

LEGISLATIVE

The overall increase in Legislative is due to there being election costs in 2023; Commissioner Elections as well as both levy and bond issues. The Board has been cancelling meetings throughout the year if there is no formal business to transact; causing stable Commissioner Compensation.

Overall budget increase 201.83%

INFORMATION TECHNOLOGY (IT)

Over the last number of years, IT has diligently worked to pare down the supplies & services section of the budget. Industry driven cost increases tend to be high in this budget area.

Overall budget decrease 2.71%

COMMUNICATIONS & PLANNING

Restructuring of employee make up has decreased salaries in this budget area. Printing of the annual community newsletter costs have increased greatly; there is also now built in costs associated with generating video and photo content for all media forms.

Overall budget decrease 5.80%

ADMINISTRATION

Mid 2022 there as an addition of a part-time position of Human Resource Analyst, the full impact of which will have an impact on 2023. Additionally, there is a new Finance Specialist position being implemented in September of 2023 in anticipation of the bond passage. District insurance is reflecting an increase, the Insurance Consortium met and approved the policy as presented; creating just over an 8% overall increase

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to the District. There is also a significant increase due to promotional testing for BC and Captain in the Suppression ranks. Audit fees will be impacted due to the accountability audit for 2021 being conducting with the financial, federal single audit and accountability audit for 2022 due to SAO staffing and work load issues during the 2021 audit cycle.

Overall budget increase 4.49%

SUPPRESSION

Overtime is a key driving in the increase of the 2023 budget over 2022; additionally, uniform costs are due a significant increase due to the overall number of staff.

Overall budget increase 11.14%

PREVENTION

Printing costs and programmatic costs are the drivers for Preventions overall increase; however, it's a relatively small dollar amount.

Overall budget increase 3.44%

TRAINING

Training, specifically overtime related to various programs, is driving a significant increase in the Training division budget. There are some unknowns as we move into the new Training Consortium; those will be monitored throughout the year.

Overall budget increase 6.26%

LOGISTICS

The overall driving factor for the reduction in Logistics is due to removing lease payments from the supplies & services section and moving them to a capital expenditure.

Overall budget decrease 2.26%

FLEET

Vendor and supplier increases have had a significant impact in this budget area. Specifically, oil related products. R&M of our fleet has also seen a dramatic increase in supply costs.

Overall budget increase 10.55%

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EMERGENCY MEDICAL SERVICES (EMS)

Overtime is a driving factor in this budget area, specifically EMS training and overtime associated with academy. As with many things, the cost of operating supplies has increased substantially.

Overall budget increase 5.40%

EMERGENCY MANAGEMENT

We've increased the part-time Emergency Management Assistant to full-time in 2023; there are some offsetting revenues associated with this change from the Emergency Management Coalition.

Overall budget increase 12.39%

COMMUNICATIONS

The user fee to South Sound 911 was held to the same as 2022, zero increase. This continues to reflect an overall decrease in service fees since we transitioned from Fire Comm to SS911.

Overall budget change 0%

RESERVE FUND DEPOSIT

The District is depositing funds into the reserve fund in 2023 to assist in reaching the Board's policy goal of retaining 10% of the value of the Capital Assets Plan in reserve as well as retaining 5% of the prior year's operating budget in reserve for emergent situations. At year end 2023; the District will have reached the goal for emergent situations and have made huge headway in attaining the goal in capital assets funding.

CAPITAL

The 2023 Capital requests include structural firefighting personal protective equipment for new recruits, two power load systems and gurneys, ongoing 4-year infrastructure upgrade of HVAC systems, a Battalion Chief vehicle, squad, remount of a medic unit, iPads for recruits/paramedic school, replacement of a switch at Station 21, and replacement of a number of enterprise phone handsets. Leases were also moved from M&O to capital this year.

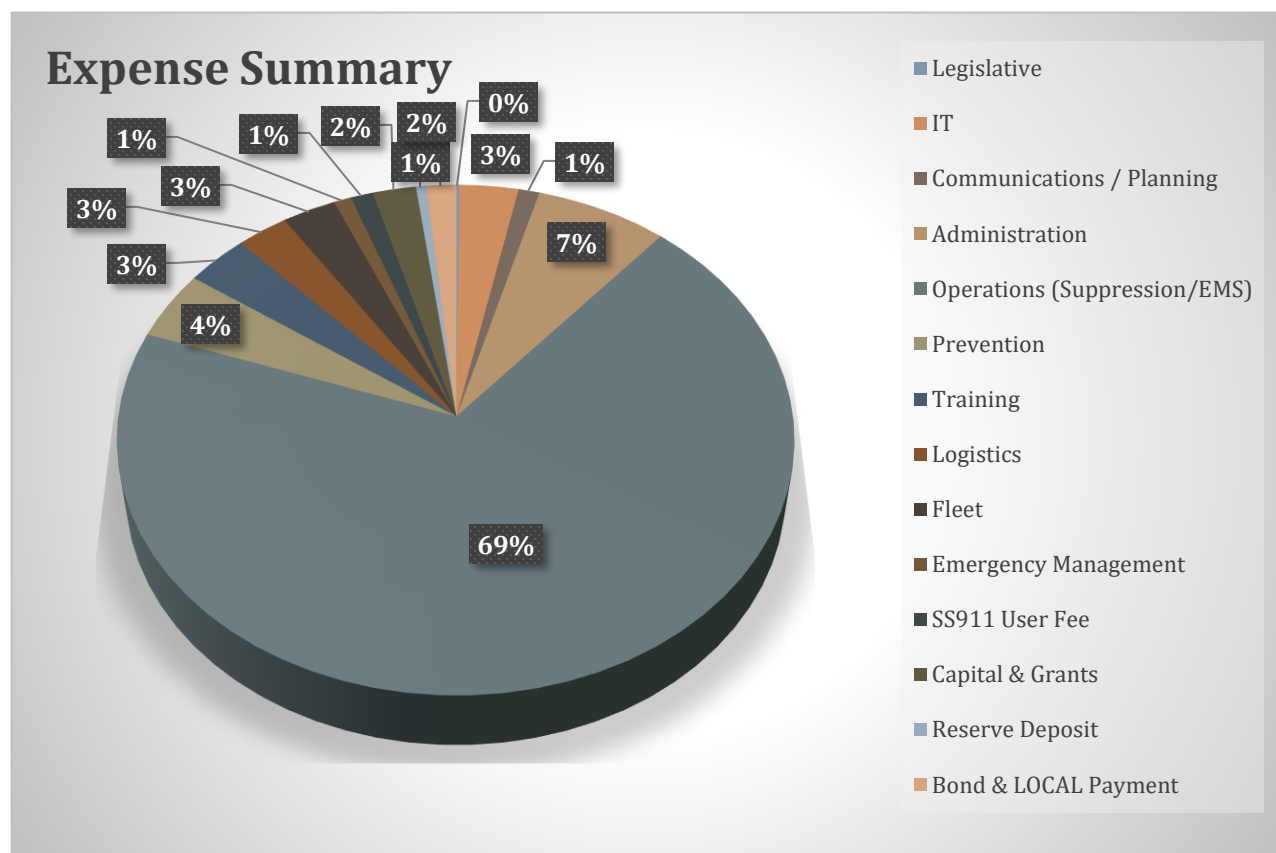
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SUMMARY

In summary, the Operating Budget for the District moving into 2023 reflects an increase of 7.78%; 8.53% increase in salaries & benefits, 1.68% increase in supplies & services, and no change in SS911 user fees.

Capital & Grants often have to do with timing of funding/receipt of equipment & apparatus as well as award of grants.

- 2023 is year two of five for the most recent issuance to purchase a ladder, (2) engines, and (3) medic units with a payment of \$794,909.82.
- Year five of five for the Station Alerting project with a repayment of \$101,465.09.
- Total debt payments for 2023 is \$896,375.



Reserve Fund *(see page 54)*

CAPITAL ASSET REPLACEMENT & IMPROVEMENT AND EMERGENT FUNDING

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 had not been utilized for operational dollars, rather, reduced or no deposits were made for future purchases.

Board policy relating to the Reserve Fund outlines amounts the District should strive for replacement of capital assets as well as for emergent situations. The Policy lays out a goal of 10% (*currently approximately \$3.5 million*) of the value of the District's capital assets and 5% (*currently approximately \$2.2 million*) of the District's prior year Maintenance & Operations Budget for emergent situations. The Board also took action to restrict funds received from the sale of Station 32 for use in the future for new infrastructure as well as earmark some new monies for the same.

At year-end 2023, the approximate balance of the fund will be \$6.4 million;

- \$1.3 million, funds restricted by the Board for infrastructure improvements
- \$2.2 million for emergent situations (*goal achieved*)
- \$2.9 million for future capital asset replacement

TO OUR COMMUNITY

General Obligation Bond Fund (*LOCAL Program Debt*)

LOCAL PROGRAM

The District currently has two LOCAL Program funding issuances. Total debt payments for 2023 is \$896,375; these payment are issued from the GOB fund via transfer from the Expense Fund.

TO OUR COMMUNITY

APPENDICIES

CASH FLOW

	<u>REVENUE</u>		
	2022	2023	% +/-
	<u>Budget</u>	<u>Proposed</u>	
<i>Beginning Fund Balance:</i>			
Expense Fund Cash 01/01	15,887,252	13,167,905	-17.12%
<i>Taxes</i>			
Prior Year Taxes	531,502	569,386	7.13%
Regular Levy	21,353,456	22,848,428	7.00%
EMS Levy	7,115,854	7,614,349	7.01%
Uncollected Taxes	(569,386)	(609,256)	7.00%
M&O Levy	14,016,047	13,997,000	-0.14%
<i>Licenses & Permits</i>			
Permits	120,000	105,000	-12.50%
<i>Intergovernmental</i>			
Direct Federal Grants	209,069	46,250	-77.88%
State Grants	1,400	1,400	0.00%
GEMT Funds	2,700,000	3,800,000	40.74%
<i>Intergovernmental Services</i>			
Fire Protection Contracts	1,279,799	1,614,036	26.12%
Fire Marshal Contract - City of Lakewood	236,300	255,529	8.14%
ILA - Emergency Management Consortium	124,563	141,486	13.59%
Steilacoom	464,838	505,000	8.64%
Fire Protection Contract - Veteran's Administration	268,035	284,138	6.01%
<i>Charges for Goods & Services</i>			
Sale of Merchandise	10,000	5,000	-50.00%
Transport Fees	2,200,000	2,300,000	4.55%
<i>Other Public Safety</i>			
CPR/Safesitter	5,000	1,920	-61.60%
Recruit Academy	18,000	0	-100.00%
CERT/Other Classes	5,000	10,000	100.00%
<i>Repair Charges</i>			
TFD - Pump Tests	6,000	0	-100.00%
Fleet Maintenance Agreements	18,250	18,250	0.00%

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<u>REVENUE</u>		2022	2023	% +/-
		<u>Budget</u>	<u>Proposed</u>	
Transportation - Sale of Parts		15,000	12,000	-20.00%
Miscellaneous				
Interest Income		60,000	85,610	42.68%
Other Use Charges		11,500	14,955	30.04%
Surplus		20,000	3,000	-85.00%
Other		425,000	454,000	6.82%
Transfer In		560,000	0	0.00%
Total Revenue		67,092,479	67,245,386	0.23%
<u>EXPENDITURES</u>		2022	2023	% +/-
		<u>Budget</u>	<u>Proposed</u>	
Legislative		29,026	87,610	201.83%
IT		1,799,529	1,750,794	-2.71%
Communications & Planning		657,650	619,492	-5.80%
Administration		3,774,478	3,943,986	4.49%
Suppression		25,879,752	28,763,542	11.14%
Prevention				
Prevention		2,396,845	2,479,400	3.44%
Emergency Management		463,800	521,265	12.39%
Training / EMS				
Training		1,770,722	1,881,571	6.26%
EMS		10,195,743	10,746,433	5.40%
Logistics				
Facilities		1,579,215	1,543,485	-2.26%
Fleet		1,450,706	1,603,684	10.55%
SS911 Expenses		665,680	665,680	0.00%
Corrections/Prior Year Business		0	0	0.00%
Operations Sub-Total		50,663,146	54,606,943	7.78%
Reserve Fund Deposit		1,221,739	300,000	-75.44%
LOCAL Payment		1,105,381	896,375	-18.91%
Transfer to GOB Fund		0	0	0.00%

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<u>EXPENDITURES</u>		2022	2023	% +/-
		<u>Budget</u>	<u>Proposed</u>	
Capital		1,395,489	1,288,880	-7.64%
	Total Expense	54,385,755	57,092,198	4.98%
Ending Fund Balance:		12,706,724	10,153,189	
<i>Beginning Fund Balance (Policy 1020)</i>		9,602,536	10,132,629	

TO OUR COMMUNITY

LINE ITEM EXPENSE

<u>ACCOUNT NUMBER</u>					<u>DESCRIPTION</u>	<u>2022</u>	<u>2023</u>	<u>% +/- '22</u> <u>vs '23</u>
						<u>Budget</u>	<u>Proposed</u>	
					<u>LEGISLATIVE</u>			
511	60	11	01		Legislative Services	18,670	18,670	0.00%
511	60	20	01		Medicare & PFML & Social Security	1,456	1,540	5.81%
511	60	20	05		L&I	50	50	0.00%
511	60	20	11		Issued Items	250	250	0.00%
					Salaries/Benefits	20,426	20,510	0.41%
511	60	43	01		Professional Development	1,650	1,600	-3.03%
511	60	49	01		Memberships	6,950	7,000	0.72%
511	70	00	00		Election Costs	0	58,500	100.00%
					Supplies/Services	8,600	67,100	680.23%
					<u>INFORMATION TECHNOLOGY</u>			
518	80	11	01		Salaries	596,264	619,394	3.88%
518	80	20	01		Medicare & PFML	10,732	12,322	14.81%
518	80	20	02		L&I	3,245	3,234	-0.34%
518	80	20	04		Retirement	51,813	54,214	4.63%
518	80	20	06		Medical Insurance	77,502	74,653	-3.68%
518	80	20	07		Dental Insurance	6,093	6,106	0.21%
518	80	20	13		Wellness Program	560	1,272	127.14%
518	80	20	15		Uniforms	250	250	0.00%
					Salaries/Benefits	746,459	771,444	3.35%
518	80	31	00		Computer Operating Supplies	7,750	4,800	-38.06%
518	80	31	01		Software Upgrades	12,000	17,750	47.92%
518	80	31	02		Hardware Upgrades	85,000	59,000	-30.59%
518	80	31	03		Network Support Contracts	103,629	75,000	-27.63%
518	80	31	04		Application Support Contracts	383,062	342,000	-10.72%
518	80	41	02		Professional Services - Support Contracts	20,000	24,500	22.50%

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					<u>DESCRIPTION</u>	2022	2023	% +/- '22 vs '23
						<u>Budget</u>	<u>Proposed</u>	
518	80	42	01	Data Communications		241,860	268,000	10.81%
518	80	42	02	Telephones		51,000	49,000	-3.92%
518	80	42	03	Cellular Service		125,480	122,000	-2.77%
518	80	43	01	Professional Development		17,450	13,000	-25.50%
518	80	48	02	Web Site		3,840	2,500	-34.90%
518	80	49	01	Subscriptions		2,000	1,800	-10.00%
Supplies/Services						1,053,071	979,350	-7.00%
<u>COMMUNICATIONS & PLANNING</u>								
519	10	11	01	Salaries		494,541	418,088	-15.46%
519	10	12	01	Overtime		2,485	0	-100.00%
519	10	20	01	Medicare & PFML		9,100	8,535	-6.22%
519	10	20	02	L&I		1,281	1,331	3.93%
519	10	20	03	Deferred Compensation		0	4,200	100.00%
519	10	20	04	Retirement		36,877	40,199	9.01%
519	10	20	06	Medical Insurance		59,562	64,102	7.62%
519	10	20	07	Dental Insurance		5,943	6,677	12.35%
519	10	20	13	Wellness Program		360	360	0.00%
519	10	20	15	Uniforms		1,200	1,200	0.00%
Salaries/Benefits						611,350	544,692	-10.90%
519	10	31	01	General Operating		7,500	4,500	-40.00%
519	10	31	02	Printing		18,000	32,000	77.78%
519	10	31	03	Advertising		500	450	-10.00%
519	10	41	02	Professional Services - Programs		12,000	29,000	141.67%
519	10	43	01	Professional Development		6,000	6,500	8.33%

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					<u>DESCRIPTION</u>	2022	2023	% +/- '22 vs '23
						<u>Budget</u>	<u>Proposed</u>	
519	10	48	01		Repair & Maintenance	1,500	1,500	0.00%
519	10	49	01		Subscriptions/Dues	800	850	6.25%
					Supplies/Services	46,300	74,800	61.56%
					<u>ADMINISTRATION</u>			
522	10	11	01		Salaries	1,802,866	1,902,234	5.51%
522	10	12	01		Overtime	9,436	10,248	8.61%
522	10	20	01		Medicare & PFML	33,739	39,067	15.79%
522	10	20	02		L&I	8,139	8,375	2.90%
522	10	20	03		Deferred Compensation	55,200	56,600	2.54%
522	10	20	04		Retirement	167,218	177,496	6.15%
522	10	20	05		Unemployment Compensation	1,500	2,500	66.67%
522	10	20	06		Medical Insurance	221,114	211,429	-4.38%
522	10	20	07		Dental Insurance	21,318	22,081	3.58%
522	10	20	08		LEOFF 1 Insurances - Retirees	241,300	241,300	0.00%
522	10	20	09		Retiree Medical (Resolution)	408,000	452,025	10.79%
522	10	20	10		LEOFF 1 - Unpaid Medical Expenses/RX	45,000	45,000	0.00%
522	10	20	13		Wellness Program	9,150	9,900	8.20%
522	10	20	15		Uniforms	6,000	5,700	-5.00%
					Salaries/Benefits	3,029,979	3,183,956	5.08%
522	10	31	00		Office & Operating Supplies	27,775	27,000	-2.79%
522	10	31	01		Postage	3,800	3,800	0.00%
522	10	31	02		Printing	955	900	-5.76%
522	10	41	01		Professional Services	49,650	32,500	-34.54%
522	10	41	02		Hiring & Promotional Testing	65,000	100,000	53.85%
522	10	41	03		Legal Services	5,525	5,800	4.98%
522	10	41	04		Recruitment & Retention	13,000	14,750	13.46%
522	10	41	05		EAP	3,000	3,000	0.00%
522	10	41	06		Taxes	7,600	7,400	-2.63%
522	10	41	08		Equity & Empowerment Initiative	14,500	15,750	8.62%

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					<u>DESCRIPTION</u>	2022	2023	% +/- '22 vs '23
						<u>Budget</u>	<u>Proposed</u>	
522	10	41	17		Audit Fees	25,000	42,500	70.00%
522	10	41	20		Meeting Costs	1,385	1,225	-11.55%
522	10	43	01		Professional Development	25,500	22,500	-11.76%
522	10	43	02		Succession Planning	121,500	95,000	-21.81%
522	10	44	18		Advertising	575	600	4.35%
522	10	46	01		Insurance	239,958	254,355	6.00%
522	10	48	01		R&M Supplies	25,735	25,250	-1.88%
522	10	49	01		Memberships	7,690	7,600	-1.17%
522	10	49	03		Permit Fees to City	106,000	100,000	-5.66%
522	10	49	04		Dues	350	100	-71.43%
					Supplies/Services	744,498	760,030	2.09%
					<u>SUPPRESSION</u>			
522	20	11	01		Salaries	17,404,189	18,826,636	8.17%
522	20	12	01		Overtime	2,073,103	3,481,072	67.92%
522	20	20	01		Medicare & PFML	372,073	467,050	25.53%
522	20	20	02		L&I	583,198	565,194	-3.09%
522	20	20	03		Deferred Compensation	606,900	597,600	-1.53%
522	20	20	04		Retirement	1,022,602	1,171,317	14.54%
522	20	20	06		Medical Insurance	2,837,174	2,613,829	-7.87%
522	20	20	07		Dental Insurance	235,222	223,165	-5.13%
522	20	20	13		Wellness Program	128,816	128,828	0.01%
522	20	20	15		Uniforms	92,175	150,000	62.73%
522	20	20	16		Protective Clothing / Body Armor	292,800	292,800	0.00%
522	20	20	21		Service Recognition	1,500	2,000	33.33%
					Salaries/Benefits	25,649,752	28,519,492	11.19%
522	20	31	02		Suppression Supplies	17,000	17,000	0.00%

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					<u>DESCRIPTION</u>	2022	2023	% +/- '22 vs '23
						<u>Budget</u>	<u>Proposed</u>	
522	20	31	03		Rehab Supplies	8,000	8,000	0.00%
522	20	31	04		Printing			
522	20	31	12		Special Ops Supplies	3,000	3,400	13.33%
522	20	31	13		Haz Mat Supplies	8,000	8,400	5.00%
522	20	41	00		Professional Services	30,000	42,500	41.67%
522	20	48	00		Communications Equipment	23,000	18,500	-19.57%
522	20	48	04		Physical Training / Equipment	12,000	11,750	-2.08%
522	20	48	05		Equipment / Hose	15,000	15,500	3.33%
522	20	48	06		General Operating - Water Rescue	6,000	7,500	25.00%
522	20	48	07		General Operating - Suppression	26,000	26,500	1.92%
522	20	48	08		General Operating - Spec Ops	7,000	7,000	0.00%
522	20	48	09		General Operating - HazMat	9,000	9,000	0.00%
522	20	48	10		PCSORT	12,000	12,000	0.00%
522	20	48	11		PCHIT	12,000	12,000	0.00%
522	20	48	12		General Operating - Marine	4,000	4,000	0.00%
522	20	48	13		General Operating - SCBA	25,000	31,000	24.00%
522	20	48	14		David Clarks	4,000	2,500	-37.50%
522	20	49	01		Memberships	2,000	1,500	-25.00%
522	20	49	02		Laundry	7,000	6,000	-14.29%
Supplies/Services						230,000	244,050	6.11%
<u>PREVENTION</u>								
522	30	11	00		Salaries	1,758,241	1,840,417	4.67%
522	30	12	01		Overtime	111,374	116,241	4.37%
522	30	20	01		Medicare & PFML	34,131	39,514	15.77%
522	30	20	02		L&I	41,235	39,963	-3.08%
522	30	20	04		Retirement	97,572	102,070	4.61%
522	30	20	06		Medical Insurance	220,334	214,496	-2.65%
522	30	20	07		Dental Insurance	18,559	18,599	0.21%
522	30	20	13		Wellness Program	10,400	10,400	0.00%

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					<u>DESCRIPTION</u>	2022	2023	% +/- '22 vs '23
						<u>Budget</u>	<u>Proposed</u>	
522	30	20	15	Uniforms		2,000	2,200	10.00%
					Salaries/Benefits	2,293,845	2,383,900	3.93%
522	30	31	03	R&M Supplies		22,000	12,000	-45.45%
522	30	31	06	Reference Materials		5,000	3,750	-25.00%
522	30	31	07	Public Education Materials		12,000	12,250	2.08%
522	30	31	09	Programs		26,000	29,000	11.54%
522	30	48	01	Fire Investigations		6,000	6,300	5.00%
522	30	43	01	Professional Development		25,000	22,000	-12.00%
522	30	49	01	Memberships		3,800	4,200	10.53%
522	30	49	03	Printing		3,200	6,000	87.50%
					Supplies/Services	103,000	95,500	-7.28%
					<u>TRAINING</u>			
522	45	11	01	Salaries		676,644	716,555	5.90%
522	45	12	01	Overtime		69,825	100,525	43.97%
522	45	12	02	Overtime - Operations Training		138,934	150,000	7.96%
522	45	12	04	Overtime - Tech Rescue		65,000	70,000	7.69%
522	45	12	05	Overtime - HazMat		40,000	55,000	37.50%
522	45	12	06	Overtime - Marine		40,000	50,000	25.00%
522	45	12	07	Overtime - Water Rescue		20,000	30,000	50.00%
522	45	12	03	Overtime - Academy		250,000	250,000	0.00%
522	45	12	08	Overtime - Truck Training		35,000	40,000	14.29%
522	45	20	01	Medicare & PFML		13,979	16,834	20.42%
522	45	20	02	L&I		17,489	16,943	-3.12%
522	45	20	03	Deferred Compensation		19,800	20,400	3.03%
522	45	20	04	Retirement		38,194	41,656	9.07%
522	45	20	06	Medical Insurance		94,381	88,166	-6.59%
522	45	20	07	Dental Insurance		7,484	7,500	0.21%
522	45	20	13	Wellness Program		4,992	4,992	0.00%

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					<u>DESCRIPTION</u>	2022	2023	% +/- '22 vs '23
						<u>Budget</u>	<u>Proposed</u>	
					Salaries/Benefits	1,531,722	1,658,571	8.28%
522	45	31	01	Operating Supplies		2,000	2,750	37.50%
522	45	31	02	Resources - Grounds		15,000	14,500	-3.33%
522	45	31	06	Reference Materials		3,000	2,750	-8.33%
522	45	41	00	Professional Services		15,000	15,000	0.00%
522	45	43	01	Professional Development - Suppression		105,000	100,000	-4.76%
522	45	43	02	Recruit Academy		55,000	55,000	0.00%
522	45	43	03	Higher Education		35,000	24,000	-31.43%
522	45	48	01	Equipment Repair & Maintenance		8,000	8,000	0.00%
522	45	49	04	Dues & Subscriptions		1,000	1,000	0.00%
					Supplies/Services	239,000	223,000	-6.69%

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					<u>2022</u>	<u>2023</u>	<u>% +/- '22 vs '23</u>
<u>DESCRIPTION</u>					<u>Budget</u>	<u>Proposed</u>	
522	50	41	01	Professional Services	5,000	0	-100.00%
522	50	41	02	County Fees/Surface Water & Sewer	20,000	20,000	0.00%
522	50	43	01	Professional Development	12,000	9,000	-25.00%
522	50	47	00	Utilities	238,627	238,000	-0.26%
522	50	48	01	Repair and Maintenance Contracted	183,288	184,500	0.66%
522	50	48	02	Furnishings	15,000	15,000	0.00%
522	50	48	20	Maintenance at 20	27,289	27,000	-1.06%
522	50	48	21	Maintenance at 21	22,500	22,250	-1.11%
522	50	48	22	Maintenance at 22	14,244	15,000	5.31%
522	50	48	23	Maintenance at 23	11,990	14,500	20.93%
522	50	48	24	Maintenance at 24	32,285	11,500	-64.38%
522	50	48	25	Maintenance at Training Tower	4,500	750	-83.33%
522	50	48	28	Maintenance at Maintenance	8,000	7,500	-6.25%
522	50	48	29	Boathouse Lease & Maintenance - American Lake	17,000	1,000	-94.12%
522	50	48	33	Boathouse Lease & Maintenance - Narrows	18,300	1,250	-93.17%
522	50	48	30	Grounds Maintenance	3,500	3,750	7.14%
522	50	48	31	Maintenance 31	38,500	38,000	-1.30%
522	50	48	32	Exterior Maintenance	30,000	28,500	-5.00%
Supplies/Services					772,523	706,000	-8.61%
<u>FLEET</u>							
522	61	11	01	Salaries	649,392	693,921	6.86%
522	61	12	01	Overtime	5,631	6,013	6.78%
522	61	20	01	Medicare & PFML	12,182	14,383	18.07%
522	61	20	02	L & I	3,794	3,826	0.85%
522	61	20	03	Deferred Compensation	28,800	29,700	3.13%
522	61	20	04	Retirement	57,999	62,648	8.02%
522	61	20	06	Medical Insurance	126,686	122,029	-3.68%
522	61	20	07	Dental Insurance	10,419	10,441	0.21%

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					<u>DESCRIPTION</u>	2022	2023	% +/- '22 vs '23
						<u>Budget</u>	<u>Proposed</u>	
522	61	20	13	Wellness Program		1,200	1,272	6.00%
522	61	20	15	Uniforms		1,500	2,000	33.33%
					Salaries/Benefits	897,603	946,234	5.42%
522	61	31	07	Books/Manuals		1,000	950	-5.00%
522	61	31	10	Shop Operating Supplies		2,727	2,650	-2.82%
522	61	31	23	Tires		32,900	39,000	18.54%
522	61	32	01	Fuel/Oil		138,724	204,000	47.05%
522	61	32	02	Marine Fuel		8,958	17,000	89.77%
522	61	35	20	Small Tools Replacement		6,000	5,750	-4.17%
522	61	41	13	Hazardous Waste Disposal		250	1,550	520.00%
522	61	43	01	Professional Development		38,100	30,000	-21.26%
522	61	48	01	Repair & Maintenance		280,800	297,000	5.77%
522	61	48	02	R&M Marine		20,000	34,000	70.00%
522	61	48	03	Shop Equipment Repairs		2,100	4,000	90.48%
522	61	48	06	Fleet Maintenance Contracts - Parts		5,920	5,800	-2.03%
522	61	49	01	Memberships		1,100	1,000	-9.09%
522	61	49	02	Laundry		14,524	14,750	1.56%
					Supplies/Services	553,103	657,450	18.87%
					EMERGENCY MEDICAL SERVICES			
522	70	11	00	Salaries		6,514,740	6,719,558	3.14%
522	70	12	01	Overtime		689,819	944,957	36.99%
522	70	12	02	Overtime-EMS Training		140,973	156,000	10.66%
522	70	12	04	Overtime - PAU/A24		0	0	0.00%
522	70	12	05	Overtime - EMT School (Academy)		18,000	23,000	27.78%
522	70	12	06	Overtime - CQI		10,000	12,000	20.00%

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					<u>DESCRIPTION</u>	2022	2023	% +/- '22 vs '23
						<u>Budget</u>	<u>Proposed</u>	
522	70	20	01	Medicare & PFML		136,906	164,472	20.14%
522	70	20	02	L&I		195,577	189,474	-3.12%
522	70	20	03	Deferred Compensation		168,300	204,000	21.21%
522	70	20	04	Retirement		386,528	422,407	9.28%
522	70	20	06	Medical Insurance		931,076	885,178	-4.93%
522	70	20	07	Dental Insurance		79,571	78,244	-1.67%
522	70	20	13	Wellness Program		42,992	42,992	0.00%
					Salaries/Benefits	9,314,483	9,842,283	5.67%
522	70	31	01	Printing		1,000	0	-100.00%
522	70	31	02	Operating Supplies		440,000	485,000	10.23%
522	70	31	03	EMS Equipment		50,000	48,000	-4.00%
522	70	31	04	IWM - Waste Removal		6,000	7,750	29.17%
522	70	31	05	Books & Resources		2,000	1,750	-12.50%
522	70	41	01	Base Physician		43,260	44,500	2.87%
522	70	41	02	Transport Billing		140,000	147,500	5.36%
522	70	41	03	Immunization Program		5,000	4,800	-4.00%
522	70	41	04	County EMS Fees		5,000	4,800	-4.00%
522	70	41	06	Outside Instructors		5,000	4,800	-4.00%
522	70	43	01	Professional Development		35,000	31,000	-11.43%
522	70	43	02	Paramedic School		20,000	7,750	-61.25%
522	70	43	03	EMT School - Recruit Academy		30,000	39,000	30.00%
522	70	43	04	Required On-Going Training Program		15,000		-100.00%
522	70	48	01	Maintenance Agreements		45,000	44,000	-2.22%
522	70	48	02	Equipment		35,000	33,500	-4.29%
522	70	49	04	Dues & Subscriptions		4,000	0	-100.00%
					Supplies/Services	881,260	904,150	2.60%

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					<u>2022</u>	<u>2023</u>	<u>% +/- '22 vs '23</u>
<u>DESCRIPTION</u>					<u>Budget</u>	<u>Proposed</u>	
<u>EMERGENCY MANAGEMENT</u>							
525	60	11	01	Salaries	312,698	361,527	15.62%
525	60	20	01	Medicare & PFML	5,864	7,504	27.96%
525	60	20	02	L & I	1,983	2,216	11.76%
525	60	20	03	Deferred Compensation	8,400	12,600	50.00%
525	60	20	05	Retirement	27,067	31,861	17.71%
525	60	20	06	Medical Insurance	43,966	42,350	-3.68%
525	60	20	07	Dental Insurance	4,907	4,917	0.21%
525	60	20	13	Wellness Program	720	1,470	104.17%
525	60	20	15	Uniforms	720	720	0.00%
Salaries/Benefits					406,325	465,165	14.48%
525	60	31	02	Printing/Advertising Materials	2,100	2,050	-2.38%
525	60	31	07	Books/Reference Materials	300	200	-33.33%
525	60	31	10	General Operating	2,000	2,500	25.00%
525	60	31	11	Handouts	3,000	3,000	0.00%
525	60	31	22	Disaster Supplies	5,000	4,750	-5.00%
522	60	41	07	Services	24,975	24,000	-3.90%
525	60	41	12	Programs	9,000	9,500	5.56%
525	60	43	01	Professional Development	10,000	9,000	-10.00%
525	60	49	01	Memberships	1,100	1,100	0.00%
Supplies/Services					57,475	56,100	-2.39%
<u>Communications</u>							
528	70	41	00	User Fee Allocation	665,680	665,680	0.00%
Supplies/Services					665,680	665,680	0.00%
<u>Capital</u>							
594	20	64	01	Suppression Equipment	310,000	280,000	-9.68%

TO OUR COMMUNITY

<u>ACCOUNT NUMBER</u>					<u>DESCRIPTION</u>	2022	2023	% +/- '22 vs '23
						<u>Budget</u>	<u>Proposed</u>	
594	26	64	00		EMS Equipment	0	130,000	100.00%
594	40	12	02		Training Equipment	11,235	0	-100.00%
594	50	62	00		Facility Improvements	258,000	49,000	-81.01%
594	50	62	01		Facility Leases	0	142,180	100.00%
594	60	64	32		IT	244,254	140,950	-42.29%
594	61	64	00		Apparatus & 2021 LOCAL Program	572,000	546,750	-4.41%
					Capital	1,395,489	1,288,880	-7.64%
					Salaries & Benefits	45,308,634	49,173,733	8.53%
					Supplies & Services	4,688,830	4,767,530	1.68%
					SS911 Costs	665,680	665,680	0.00%
					Subtotal	50,663,144	54,606,943	7.78%
					Capital & Grants	1,395,489	1,288,880	-7.64%
					Reserve Deposit	1,221,739	300,000	-75.44%
					LOCAL Payment	1,105,381	896,375	-18.91%
					Total	54,385,753	57,092,198	4.98%

TO OUR COMMUNITY

RESERVE FUND

	2020	2021	2022	2023
Beginning Balance				
1/1 - Internally Restricted (Capital Assets Replacement)	1,549,710	1,797,073	1,953,428	2,624,929
1/1 - Assigned (Facilities)	1,193,878	2,193,878	2,193,878	1,308,878
1/1 - Unrestricted (Emergency Fund)	764,295	1,131,389	1,686,561	2,248,799
 Revenue				
Interest	20,000	5,000	12,000	12,000
Funds from Expense (Internally Restricted C.A.P.)	475,000	475,000	659,501	300,000
Funds from Expense or Sale of Property (Facilities)	1,000,000	0	0	0
Funds from Expense (Emergency)	367,094	555,172	562,238	0
Total Revenue	1,862,094	1,035,172	1,233,739	312,000
 Expenditures				
Fleet	250,000	323,645	0	0
Facilities	0	0	885,000	0
Total Expenditures	250,000	323,645	885,000	0
 Ending Balance				
12/31 - Internally restricted (Capital Assets Replacement)	1,794,710	1,953,428	2,624,929	2,936,929
12/31 - Assigned (Facilities)	2,193,878	2,193,878	1,308,878	1,308,878
12/31 - Unrestricted (Emergency)	1,131,389	1,686,561	2,248,799	2,248,799
Total	5,119,977	5,833,867	6,182,606	6,494,606