



WEST THURSTON Regional Fire Authority

**2021 BUDGET
– FINAL**

"Savings lives and property; Protecting our Communities' greatest assets"



West Thurston Regional Fire Authority 2021 Budget – DRAFT V4

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2021 BUDGET OVERVIEW & ORGANIZATION

The West Thurston Regional Fire Authority’s (WTRFA) annual operating budget represents the estimated expenditures and available revenue necessary to provide the services for which the department was created. WTRFA typically develops its budget through a process of establishing and prioritizing annual goals and objectives tied to the strategic plan. 2021 is a plan development year, and therefore projected costs are based on the expectation that staffing, facilities and equipment will be maintained in a “status quo” until the strategic plan is adopted.

The budget development process includes anticipating future market conditions with the help of the Thurston County Assessor's office, estimating cost of goods and services, and analyzing historical financial data. A preliminary budget is developed and presented to the WTRFA Governance Board for review and analysis. After holding a public hearing and considering public comment regarding the proposed budget, the WTRFA Governance Board adopts an annual budget in November for the following calendar year.

WTRFA organizes the budget utilizing the Washington State Budget, Accounting and Reporting System (BARS) and standard government accounting principles, practices and oversight. WTRFA continues to utilize the Thurston County Treasurer’s Office to issue warrants.

2021 FINANCIAL CONDITION

The county assessor has preliminarily projected a 9% increase in property values for 2021. As in 2020, regular tax levies will be collected under the individual districts (#1 and #11), to maximize the levy collections allowed, although the districts are still limited to an increase of just 1% over the previous year’s levy.

The WTRFA’s financial stability and ability to meet service delivery expectations relies heavily on voter-approved Maintenance and Operations (M&O) excess levies. A replacement excess levy was approved by the voters in 2019, which ensures service delivery levels can be maintained as expected by district citizens for the next three years (through 2022.)

2021 BUDGET GOALS & OBJECTIVES

Because the WTRFA’s strategic plan is currently in development, most of the 2021 budget has been adopted under a “maintenance” model, with the department postponing major staffing changes and capital projects until the strategic and capital plans have been adopted by the community and approved by the board.

The 2021 budget is increasing by 5% over 2020’s budget and 8% over what was projected when establishing the M&O levy rates in early 2019. These changes are attributable to:

- Salaries and Benefits. Most all personnel will receive a minimum 2% cost-of-living increase in 2021. The department also plans to complete the 2020 strategic plan goal of having an assigned Battalion Chief on each shift in 2021. Benefits are projected at the highest family rate due to the relatively young workforce within the department, to ensure adequate budget to cover status changes. And finally, retirement leave buy-outs are included in the 2021 budget projections, assuming the Chief’s retirement plan will be fulfilled by the end of 2021.

- Facilities/Vehicle Maintenance and Repairs. The department is planning two major facility maintenance projects in 2021 (replacing corroded pipes at the Maytown station, and connecting the Old 99 station to city utilities assuming county rezoning and capacity is available.) Higher maintenance costs are also anticipated due to aging equipment and facilities. The levy projections assumed a modest 1% increase in maintenance costs each year, which are proving to be regrettably inadequate.

To offset these projected increases, the department is planning to utilize GEMT reserve funds to cover shortages that might occur.

The department’s 2021 primary budget goals and objectives are as follows:

Station Staffing/Organization and Employee Wage-Benefits

1. Maintain station staffing at prescribed levels.
2. Funding of negotiated COLAs, retirement and sick leave cash-outs, and overtime for training and Public Education events.
3. Succession planning to include the addition of three (3) battalion chief roles and a more traditional administration structure to include assistant chief roles.

Service delivery-Volunteer Staffing:

1. The volunteer program is under-going modifications to recruit potential residents who would then be trained and qualified to fill open career FF/EMT positions.
2. Non-credentialed and administrative volunteers will continue to be encouraged to serve the department, but not actively recruited.

Health & Safety and Training:

1. Continued funding of NFPA medical physicals for all members (career and volunteers.)
2. Continued funding for health and wellness (exercise equipment).
3. Continued funding for professional development training for firefighters (officer, live fire, and instructor) plus resident tuition reimbursement.
4. Continued funding for cancer screenings of personnel (grant ended 2019.)

Administrative/HR/ Payroll/ Risk Management:

1. Increased Fire Investigation budget for continued succession planning and an anticipated increase in Fire Investigation activities.

Apparatus and Facilities:

1. Increased Equipment and Facilities maintenance budgets to accommodate high repair costs.
2. \$204.7K in Debt Service payments for two new aid units, one new engine, and one new tender.
3. \$308.5K in capital improvements/projects and capital asset (apparatus/tool) purchases.

Revenue

1. Negotiate and execute a fair and equitable contract to provide services to the Chehalis Tribe.
2. Continue participation in the Ground Emergency Transport Program (GEMT).
3. Research grant options for firefighting equipment and wellness opportunities.

Reserves

1. Maintain a set-aside of \$400,000 from GEMT funds for unanticipated costs.
2. Set-aside of \$125,000 for future facility/apparatus projects.

2021 REVENUE

General Fund - 67A0

BEGINNING FUND BALANCE - \$4,277,667

The estimated beginning General Fund (GF) balance for 2021 is **\$4,277,667**. A five-month operating reserve is set aside in the GF balance (per policy 1.1015) to support department operations until property tax funds are received in April-May. The board also approved maintaining a \$400,000 reserve from GEMT revenue for unexpected costs and setting aside \$125,000 for the Equipment/Facility Reserve which leaves an unreserved balance of \$780,667 going into 2021.

2021 Estimated Beginning General Fund balance	\$4,277,667
Less: 5 month operating reserve	(\$2,972,000)
Less: GEMT Reserve	(\$ 400,000)
Less: Equipment/Facility Reserve	(\$ 125,000)
2021 Projected Unreserved Beginning General Fund balance	\$ 780,667

REGULAR PROPERTY TAX LEVY - \$3,269,722

The amount of revenue funded from regular property taxes is based on the 2020 property tax assessments which are collected in 2021. The department will again be levying taxes under the individual fire districts to maximize its allowable revenue potential. The amount projected to be levied under districts #1 and #11 is \$3,269,722, which is the maximum allowable 1% increase over the previous year's levy, plus new construction (assumed 9% AV increase) and state assessed values (assumed at zero % increase.)

MAINTENANCE & OPERATIONS LEVY (M&O) - \$2,421,239

Fire Districts 1 & 11 voters approved a replacement Maintenance and Operations (M&O) excess levy in 2019 for collection in 2020 through 2022. The amount to be collected in 2021 is expected to be **\$2,421,239** (TCFD #1 of \$1,185,462 and TCFD #11 of \$1,235,777.)

STATE & FEDERAL GRANTS - \$1,200

The department expects to receive approximately **\$1,200** from The Department of Health (DOH) Trauma Verification unit. No other substantial grant funding is anticipated at this time.

INTERGOVERNMENTAL FIRE/EMS SERVICE CONTRACTS - \$170,726

The WTRFA contracts its services to tax exempt organizations within its service region. Contract amounts are based on the assessed value or response volume. The department is currently negotiating with the Confederated Tribes of the Chehalis Reservation to renew the service contract which ended December 2018. For conservative budgeting purposes, no revenues are projected in the 2021 budget projections for this contract. School District revenue is based on the number of students at each school (approximately \$2,000/year.) For the state-owned properties, an average 8% increase in assessed values is assumed, based on preliminary figures provided by the county assessor.

Note: The revenue reported below excludes that portion of revenue expressly levied for bond debt.

Intergovernmental Contracts	2020 BUDGETED	2021 PROJECTED
Chehalis Tribe	\$ 200,000	\$ 0
Maple Lane	\$ 81,696	\$ 89,922
Cedar Creek	\$ 30,968	\$ 33,567
WSP	\$ 23,572	\$ 23,802
Webster’s Nursery	\$ 11,002	\$ 11,110
Millersylvania St Park	\$ 8,805	\$ 8,890
Schools	\$ 2,000	\$ 2,000
Maytown/Scatter Creek Rest Areas (DOT)	\$ 1,422	\$ 1,435
Total	\$ 359,465	\$ 170,726

PATIENT TRANSPORT AMBULANCE SERVICES – \$657,500

The patient transport program is a vital service provided by the department to its citizens. By providing a transport service, the district’s taxpayers are ensured continuity of care and timely door-to-door transports not afforded by a private ambulance company, at a lower rate. The revenue generated from transports also allows the department to staff additional stations, improving its ability to respond to emergencies.

Anticipated revenue from the Basic Life Support (BLS) Transport program is based on 2020 transports to-date as compared to 2019, which is approximately 15% lower, in part due to the COVID-19 pandemic. The department is assuming this reduced transport volume will continue into 2021, dropping the projected revenue to **\$365,500** in base fees. Revenue from the GEMT program is estimated conservatively at **\$292,000** given the program’s unknown continued support at the federal level.

MEDIC ONE EMS SUPPORT - \$29,250

WTRFA receives limited annual funding from Thurston County Medic One for providing EMS services to district residents. These funds are collected by Medic One and distributed to provider agencies. The 2021 support is estimated at **\$29,250, a 25% decrease over 2020 assuming potential budget cuts by Medic One.**

INVESTMENT INTEREST - \$20,000

Due to the fluctuating interest rates, the interest earnings on those funds also fluctuate. For the purpose of establishing the 2021 budget, the estimated investment interest total is **\$20,000.**

SPACE & FACILITY RENTAL - \$48,077

Revenue is generated through the leasing of its open and unused space at its stations, in addition to leasing of land for cell towers. The total space and facilities estimated revenue for 2021 is **\$48,077.**

Space & Facility Revenue Projection	2020	2021
Station 1-1 Medic One space lease	\$ 16,555	\$ 17,282
Station 1-1 Thurston Co Sheriff space lease	\$ 2,400	\$ 2,400
Station 1-7 Old 99 storage leases	\$ 7,700	\$ 6,000
Cell Tower - Crown Castle	\$ 22,395	\$ 22,395
Total	\$ 49,050	\$ 48,077

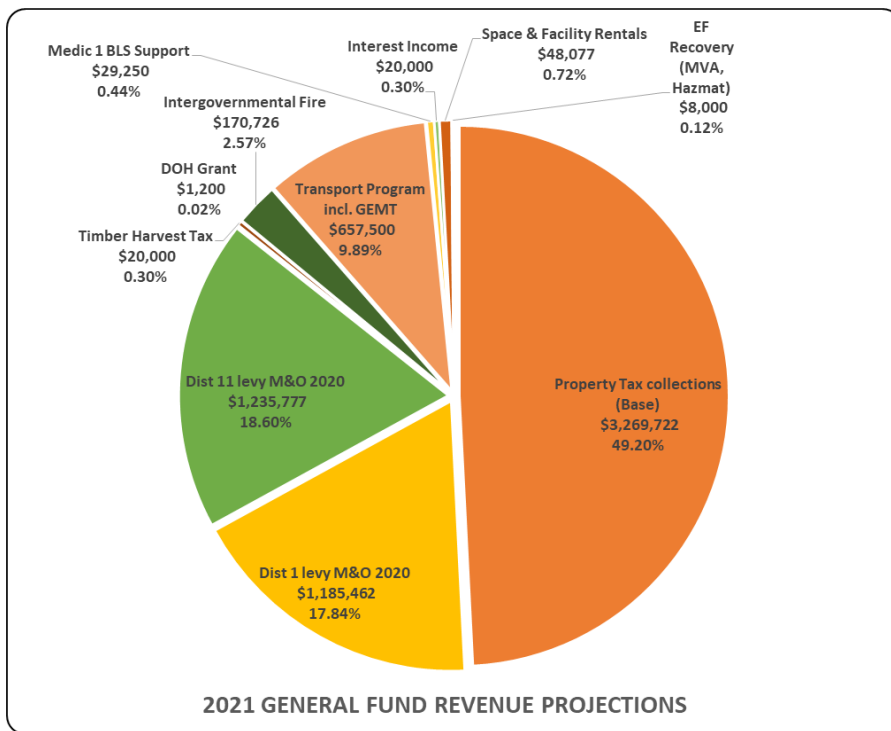
MISCELLANEOUS REVENUE - \$28,000

Unanticipated revenue (e.g. Wildland Mobilization) is not predictable and therefore this potential revenue source is projected at **\$0**. Timber Harvest revenue is estimated at **\$20,000** based on the lowest previous year of collection (2012). EF Recovery provides a revenue stream by invoicing out-of-district people involved in an MVA or hazardous spill which occurs within the WTRFA boundary. This revenue is projected at a modest **\$8,000**.

DONATIONS/OTHER

The RFA occasionally receives donations from citizens or businesses. Donations are forwarded to the West Thurston Firefighters Association for deposit and therefore are not budgeted.

REVENUE DESCRIPTION	2020 Budgeted	2021 Projected
Regular Property Tax	3,193,392	3,269,722
TCFD1 M&O Levy	1,185,462	1,185,462
TCFD11 M&O Levy	1,235,777	1,235,777
Timber Harvest Tax	20,000	20,000
TOTAL REVENUE FROM TAXES	\$5,634,631	\$5,710,961
DOH Grant	1,200	1,200
SAFER/Local Records/FEMA Cancer Screen grants	0	0
TOTAL REVENUE FROM GRANTS	\$1,200	\$1,200
Intergovernmental Fire	359,465	170,726
Transport Program	695,000	657,500
Medic 1 BLS Support	39,000	29,250
Interest Income	20,000	20,000
Space & Facility Rentals	49,050	48,077
EF Recovery	8,000	8,000
TOTAL NON-TAX BASED REVENUE	\$1,170,515	\$933,553
TOTAL REVENUE	\$6,806,346	\$6,645,714



Bond Debt Service Fund - 67A1

The Bond Debt Service Fund is solely for the purpose of paying the district(s) bond debt (TCFP #11 ending in 2025; TCFP #1's bond debt was paid off in 2020). The balance of this fund as of September 2020 was \$937,828, and is projected to end the year at almost \$496,000 after processing of the 2020 debt service payments. Projected collections in 2021 are estimated to be \$324,250. These funds are held until bond debt service payments are made (twice per year). The total bond debt service payment in 2021 will be \$319,250 (TCFD11), plus other debt service processing costs of approximately \$5,000, for a total budget of **\$324,250**.

Emergency Reserve Fund - 67A4

The balance of the Emergency Reserve Fund was \$667,941 as of September 2020, and is projected to end the year at just over \$671,000. The WTRFA Governing Board has determined that a minimum balance of \$500,000 is required to cover potential department liabilities such as disasters and emergency operating expenses. The fund was also established to offset any significant increased personnel expenses such as vacation buyout or increased unforeseen employee health care benefit costs associated with family status changes; unforeseen legal expenses; CIAW liabilities and earthquake insurance deductibles; and to pay costs of major equipment/apparatus failures. A small amount of interest is posted to this fund every year (less than \$10,000), so the ending balance for 2021 (barring any emergency needs) is projected to be approximately **\$681,240**.

2020 – 2021 General Fund Operating Expenditures Summary

CATEGORY	2020 Budget	2021 Projected	% change 2020 to 2021	\$ change 2020 to 2021	2021 Notes
Commissioner (wage/benefits/misc)	39,170	39,270	0%	100	
Career/Temp Salaries	3,462,071	3,585,254	4%	123,183	2% COLA, Asst Chief/three BCs/Chief buyout
Career/Temp Benefits	1,375,088	1,496,842	9%	121,754	Assumed all w/Family med coverage
Supplies - Office	3,570	6,000	68%	2,430	Based on 2020 exp-to-date
Minor Equip/Computers/Software	68,332	65,055	-5%	(3,277)	
Professional Services-Admin	84,064	124,830	48%	40,766	\$30k GEMT fee (rev reduction in prior yrs)
Communications - Admin	1,080	1,200	11%	120	
Advertising	500	500	0%	-	
Insurance (Bldg/Risk/Liability)	74,713	75,450	1%	737	
Admin Equipment Mtce	6,140	4,340	-29%	(1,800)	
Misc - Admin Costs	6,000	6,355	6%	355	
Dues & Membership	11,770	12,840	9%	1,070	
Elections	10,000	10,000	0%	-	
Volunteer Salaries/Benefits	148,352	130,511	-12%	(17,841)	
Bunker Gear	37,200	49,776	34%	12,576	
Uniforms	15,000	25,000	67%	10,000	Based on 2020 projected
Rehabilitation Suppression	2,500	1,500	-40%	(1,000)	
Small tools/Minor Equipment	63,800	40,000	-37%	(23,800)	
EMS Supplies (new 2021)	-	9,000		9,000	
Phones/Modems - Suppr	19,200	18,000	-6%	(1,200)	
Advertising	500	500	0%	-	
Suppression Prof/Misc Svcs	51,800	52,150	1%	350	
Volunteer Insurance, BVFF	14,657	-	-100%	(14,657)	Moved to Vol Benefits
Professional Services-Fire Prev	14,600	18,362	26%	3,762	
Training - Pub Education (public)	8,100	8,100	0%	-	
Training Supplies/Misc	8,000	8,000	0%	-	
Training - Pub Education (dept)	1,500	1,500	0%	-	
Training Travel/Registration	62,500	58,550	-6%	(3,950)	
Training - Residents	25,000	25,000	0%	-	
Facilities Supplies	25,000	25,000	0%	-	
Heating Fuels	40,000	40,000	0%	-	
Water	5,500	5,500	0%	-	
Phones/Cable	15,800	16,000	1%	200	
Electricity/Gas	42,349	48,900	15%	6,551	
Garbage	4,500	4,600	2%	100	
Facilities Mtce/Repairs	154,340	221,810	44%	67,470	Inc. \$53K from Budget Priorities
Fuel	50,500	50,500	0%	-	
Vehicle/Equipment Maint	225,680	333,064	48%	107,384	Based on 2020 projected
Capital Equip/Projects	426,000	308,527	-28%	(117,473)	from Budget Priorities
Debt payments	173,918	204,722	18%	30,804	2 aid units, 1 engine, 1 tender
TOTAL	6,778,794	7,132,508	5%	353,714	
Set Aside (nonexpenditure)	125,000	125,000			
*Excludes mob expenditures:	-				

2021 Expenditures – Details by Cost Center

Commissioners	2020 Budgeted	2021 Projected	Increase over 2020
# of Personnel	6	6	
Salaries	27,648	27,648	0%
Benefits	2,232	2,239	0%
Travel/Training	9,290	9,383	1%
TOTAL	39,170	39,270	
Incr(decr) over previous yr==>	17.91%	0.26%	
2021 Assumptions			
* Commissioners \$128 per mtg			
* 6 commissioners X 3 meetings per month X 12 months			
* 1% increase in misc. travel/training costs over 2019			

Career/Admin/Temp	2020 Budget	2021 Projected	Increase over 2020	Total % of Budget (Salary/Ben)
# of Personnel (Permanent)	37	36		
Salaries - Admin (nonunion)	570,589	669,817	17%	18%
Salaries - Career FF/EMT (union)	2,840,220	2,831,650	0%	80%
Salaries - Training OT	23,884	24,033	1%	1%
Salaries - Temporary	27,378	59,754	118%	1%
Benefits - Admin (nonunion)	226,213	254,515	13%	
Benefits - Career FF/EMT (union)	1,144,958	1,232,047	8%	
Benefits - Training OT	1,619	1,629	1%	
Benefits - Temporary	2,298	8,651	276%	
TOTAL	4,837,159	5,082,096		
Incr(decr) over previous yr==>	7.95%	5.06%		
2020 includes 100% Vol R&R coordinator position (no federal grant funds)				
*Actuals exclude Mobe salary/benefits				
2021 Assumptions				
* 2% COLA increases for all positions (union and nonunion) unless otherwise stated in labor contract				
* Addition of Asst Chief to admin ranks; removed one captain from union ranks; three BC promotions assumed from LT level FOR BUDGET PURPOSES ONLY!				
* Maintains 3 temp personnel (not incl. in Personnel count, above) - Maser, Heilman, 3rd hire?				
* Temp personnel receive increase equal to 130% of estimated 2021 minimum wage (per job descr.)				
* Sick leave cashout estimate of 936 hours				
* Training OT assumed at 500 hours				
* Overtime hours increased to 3,450				
* No significant increases in benefits				
* Leave buyouts for Fire Chief retirement				
* Temporary part-time facility and vehicle maintenance position (\$33k/year)				

Admin/Other	2020 Budget	2021 Projected	Increase over 2020			
Supplies	3,570	6,000	68%			
Minor Equip/Computers	39,317	22,320	-43%			
Computer S/W	29,015	42,735	47%			
Professional Svcs	84,064	124,830	48%			
Communication/Phones	1,080	1,200	11%			
Legal Advertising	500	500	0%			
Insurance-Liability, EAP	74,713	75,450	1%			
Equipment Maintenance	6,140	4,340	-29%			
Misc Services	6,000	6,355	6%			
Dues & Membership	11,770	12,840	9%			
Elections	10,000	10,000	0%			
TOTAL	266,169	306,571				
<i>Incr(decr) over previous yr==></i>						
	12.48%	15.18%				
2021 Assumptions						
Office Supplies TOTAL	6,000	Based on expenditures to-date Jun2020 (to stock 1-1 and 1-2)				
Minor Equipment/Computers						
1-2 copier lease	3,360	Lease rate of \$280/month (De Lage Landen)				
1-1 copier lease	1,920	Lease rate of \$160/month (Wells Fargo)				
Misc equipment, parts	2,040	1% increase over 2019				
Computer/SW/HW replacements	15,000	Based on BW replacement schedule (assumes ALL to be replaced)				
Misc Equipment/Computers TOTAL	22,320	<i>NOTE: 2020 included \$28k computer & server replacement project</i>				
Computer Software/Applications	Purpose					
NetDuty	TimeKeeping	2,363	10% increase over 2020 (based on increase from 2018 to 2019)			
BIAS	Payroll/Payables	4,553	3% incr over 2020; incl. \$1,752 for "hosted" program			
Office 365	Email/Office Product	7,092	Seven (7) Level G3 X \$20 X 12; 41 Level G1 X \$11 X 12			
Adobe Creative renewal	Document Mgmt	1,200	Assumes one addtl licensed user in 2021			
Sophos firewall	IT protection	1,800	Based on 2020 renewal cost			
Emergency Reporting	Incident Reporting	7,535	Based on notice that costs may go up 15%			
Target Solutions-Training	Training Mgmt	8,305	3% increase over 2020			
Target Solutions-Halligan Mntnc	Equip/Facility Maint	5,122	3% increase over 2020			
Active 911	Incident Alerts	1,000	\$998 in 2020 (74 accounts)			
ZOOM services	Virtual Mtgs	194	\$16 X 12 months - assumes 1% increase			
ClassMarker	Tests	240	\$20 per month			
WIX	Website Mgmt	260	1% increase over 2020 (for website and web calendar apps)			
123Form Builder	Web forms	497	1% increase over 2020			
Misc		2,576	1% increase over 2020			
Computer Software TOTAL		42,735				

Admin – Other continued on page 11

Admin - Other continued					
2021 Assumptions					
Professional Services					
Brightwire/IT Services	39,861	Assumes maximum contractual increase allowable of 3%			
Archive SocialMedia	2,412	1% increase over 2020			
State Auditor	11,300	Assumed 100 hours X \$113/hr			
GEMT mgmt fees (HCA/PCG)	30,000	fees reflected as rev reduction in 2019; should be expenditure			
Systems Design (transport bills)	19,128	Based on 2019 plus 1% increase			
Thurston Co Resource Stewardships	919	Based on Fire inspections 2020 + 1% increase			
Background screening	600	Assumes \$100/every other month			
Property Taxes	4,460	Assumes 4% increase over 2020			
Chaplain program (dues, training)	1,000	Pending amount confirmation from Chief K			
MRSC services	150				
Legal Services	12,000				
Misc	3,000				
Professional Services TOTAL	124,830				
Communication/Phones					
OnHold service	-	Charged to Facilities program 50-42			
Chief Cell phones	1,200	\$50 X 2 chiefs X 12 mos			
Communication/Phones TOTAL	1,200				
Legal Advertising TOTAL	500				
Insurance					
EAP	1,920	\$160/mo X 12 mos			
CIAW Annual Liability	54,739	5% increase over 2019			
WHA annual commission	5,474	5% increase over 2019			
WHA AD&D, Life policy	8,318	Group insurance, year 2			
Misc insurance (new vehicles, prop)	5,000				
Insurance TOTAL	75,450				
Equipment Maintenance					
1-1 Coper Maint	1,200	Based on 2020 actuals thru July			
1-2 Copier Maint	2,400	Based on 2020 actuals thru July			
1-6 Copier Maint	240	Based on 2020 actuals thru July			
Misc repairs	500				
Equipment Maintenance TOTAL	4,340				
Misc Services					
Admin mileage, travel	500	Based on 2020 budget			
Notary renewal - Shea	90				
Olympian renewal	765	Increase per notice in Aug2020			
Credit card interest	1,200	Based on 2020 budget			
Misc recogn./mtg meals, snacks	600	\$50 X 12 months (nonSuppr)			
WSP Collision Rpts (for EF recovery)	1,200	Based on 2020 budget			
Postage, titles, misc	2,000				
Misc Services TOTAL	6,355				
Dues & Memberships					
TC Fire Comm Assoc	20	Based on 2019 actual dues (none paid for 2020?)			
TC Fire Chiefs	550	Based on 2020 actual			
WA Fire Chiefs	1,100	Based on 2020 actual			
WA Fire Comm	2,520	Based on 2020 actual			
WA FF Assoc	110	Based on 2020 actual			
WTFLS	5,000	To cover costs of health & wellness clinics (none paid in 2018)			
SORT Dues (TCFD #9)	3,300	Based on 2020 actual of \$3,520			
Costco Annual membership Renewal	240	Based on 2020 actual			
Dues & Memberships TOTAL	12,840				
Elections TOTAL	10,000	Based on 2018 actuals (2019 had Primary Election costs)			

Volunteer	2020 Budgeted	2021 Projected	Increase over 2020				
Salaries	136,472	113,394	-17%				
Benefits	11,880	17,117	44%				
TOTAL	148,352	130,511					
<i>Incr(decr) over previous yr====></i>	<i>41.59%</i>	<i>-12.03%</i>					
<u>2021 Assumptions</u>							
<u>Volunteer Stipends</u>							
Deputy Chief (1)	9,000	Frasl					
BC (2)	6,000	Fitzgerald, G. Stone					
Captain (2)	3,600	Berryman, Teitzel					
Chaplain (2)	2,400	<i>Pending confirmation from Chief K</i>					
Fire Investigators (3)	3,600	G. Stone, Maser, Spiegelberg					
Lieutenants (5)	6,000	Maser, 4 open					
Rehab Coord (1)	1,200	Maser					
Juvenile Fire Prev Specialist (1)	1,200	K. Stone					
Stipends TOTALS	33,000						
<u>Volunteer Reimbursements</u>							
<i>Volunteers/Residents/Admin</i>	<i>80,394</i>	<i>Based on 2019 until program direction is further refined</i>					
Volunteer Reimbursements TOTALS	80,394						
<u>Volunteer Benefits</u>							
House Funds	1,692	Based on 2020 contributions					
Department-paid taxes	8,675	Social Security/Medicare					
WHA Volunteer policies	1,150	Vol AD&D, LOD policy - assumes 5% increase over 2019-2020					
BVFF pension/disability contributions	5,600	Assumes 40 volunteers (\$90 pension, \$50 disability)					
		<i>Note: Insurance/BVFF was coded to Suppr-Insurance in 2020</i>					
Volunteer Benefits TOTALS	17,117						

Suppression/EMS - Other	2020 Budgeted	2021 Proposed	Increase over 2020
Bunker Gear	37,200	49,776	34%
Uniforms	15,000	25,000	67%
Rehab	2,500	1,500	-40%
Small Tools	23,000	5,000	-78%
Minor Equipment	40,800	35,000	-14%
NEW - EMS Supplies		9,000	
Phones/Modems	19,200	18,000	-6%
Advertising	500	500	0%
Medical Services	35,200	35,200	0%
Insurance	14,657	-	-100%
Misc Services	16,600	16,950	2%
TOTAL	204,657	195,926	
	22.07%	-4.27%	
2021 Assumptions			
Bunker Gear - Expiring sets	24,800	From Gear inventory spreadsheet	
Gear to outfit six new residents	16,901	Assumes 6 new volunteer residents	
Misc gear repair	3,325	Assumes 10 repairs @ \$332.50 per repair	
Bunker bags, misc	1,000	Part of Healthy In/Healthy Out initiatives	
Boots, misc items	3,750	5 pairs of boots @ \$350; misc PPE at \$2,000	
Bunker Gear TOTAL	49,776		
Uniforms TOTAL	25,000	Based on 2020 projected expenditures	
Rehab TOTAL	1,500	Reduced from 2020 (none spent as of July2020)	
Small Tools (hand tools):			
Flashlights	1,000		
Saws	2,000		
Misc tools (shovels, axes, etc)	2,000		
Small Tools (hand tools) TOTAL	5,000		
Minor Equipment (apparatus):			
Health & Wellness equip	5,000		
Hose	10,000		
Fans	2,000		
Nozzles	5,000		
Tools for new engine	30,000		
Minor Equipment (apparatus/Fac	35,000		
EMS Supplies			
NEW potential budget (depende	9,000	Assumes 25% of Medic 1 2020 BLS Supp/Equip	
EMS Supplies TOTAL	9,000		
Phones/Modems			
Officer/Apparatus Cells	6,000	Assumes \$500/month	
Modems	12,000	Assumes \$1,000/month	
Phone/Modem TOTALS	18,000		
Advertising (Legal) TOTAL	500		
Medical Services			
Annual Health/Wellness Fair	10,000	Based on 2020 budget	
Cancer Screening	17,000	Based on 2020 budget	
NFPA Physicals	7,200	2 new career, 10 new vol @ \$600/ea	
Misc injury costs not covered by BVFF	1,000		
Medical Svcs TOTALS	35,200		
Insurance			
Vol Disability 24 hr AD&D (WHA)		moved to Vol-Bene so all vosts are in one budget	
Vol Life & Accident (last of 3 yr-WHA)		moved to Vol-Bene so all vosts are in one budget	
BVFF insurance/pension		moved to Vol-Bene so all vosts are in one budget	
Insurance TOTALS	-		
Misc Services			
Annual Awards Banquet	6,500	No change	
Annual SCBA, air flow tests	6,250	70 SCBA checks @ \$75; flow tests @ \$1,000 total	
Regular compressor air tests	3,000	\$250 X 12 X year	
Qtrly safety mtg meals/recognition	1,200	\$300 X 4 mtgs	
Misc Svcs TOTALS	16,950		

Fire Prevention and Education	2020 Budget	2021 Projected	Increase over 2020
Public Education (public)	8,100	8,100	0%
Fire Investigation	14,600	18,362	26%
TOTAL	22,700	26,462	
<i>Incr(decr) over previous year==></i>	<i>76.90%</i>	<i>16.57%</i>	
2021 Assumptions			
Basic supplies, materials	\$ 1,000.00	Same as 2020, per Lanette 8-13-20	
Master PIO training	\$ 1,500.00		
Newsletter, posters, postcard	\$ 5,600.00		
Public Education (public) TOTAL	\$ 8,100.00		
<i>Pub Ed OT (Salaries/Benefits)</i>	<i>\$ 4,927.27</i>		<i>In Salary/Benefits</i>
Fire Investigation			
Fire Investigation Salaries	\$ 8,000.00	4 hourly fire investigators	
Fire Investigation Benefits	\$ 612.00		
IAAI Dues (Frasl, Maser, Spiegelberg, Stone)	\$ 750.00		
Supplies	\$ 1,000.00		
Certifications	\$ 1,500.00		
Conferences, Travel	\$ 6,500.00	Each Inv. Training 1X/year to maintain certification	
Fire Investigation TOTALS	\$ 18,362.00		

Fire and EMS Training	2020 Budget	2021 Projected	Increase over 2020
Training Supplies/Misc	8,000	8,000	0%
Public Education (department)	1,500	1,500	0%
Fire Training Travel/Tuition	58,500	54,550	-7%
EMS Training Travel/Tuition	4,000	4,000	0%
Tuition Reimbursement-Residents	25,000	25,000	0%
TOTAL	97,000	93,050	
<i>Increase(decrease) over previous year==></i>	<i>109.20%</i>	<i>-4.07%</i>	
2021 Assumptions			
Fire Training Supplies/Misc:			
Course texts, supplies	8,000	Per Rob 8-13-20	
Fire Training Supplies/Misc TOTAL	8,000		
Public Education (dept) TOTAL			
	1,500	Per Lanette 8-13-20	
Fire Training - Travel, Tuition			
FF 1 academy (5 at \$1650 ea)	\$ 8,250		
IFSAC FF 2 Certification (8 at \$600)	\$ 4,800		
Live Fire at Mark Noble (9 events)	\$ 7,500		
Technical Operations (SORT)	\$ 5,400		
IFSAC Instructor 1 (6 at \$250)	\$ 1,500		
Add'l IFSAC testing (6 at \$300)	\$ 1,800		
Training Officers/Annual Fire School (6 at \$1,000)	\$ 6,000		
IFSAC Instructor 1 (3 at \$250)	\$ 750		
Incident Safety Officer (LT desired quals)	\$ 1,000		
Pump Operator Course (8 at \$300)	\$ 2,400		
Fire Officer 1 (LT desired quals) (6 at \$400)	\$ 2,400	Blended FO1/FO2 non-certified class	
WLF2 class (6 at \$125)	\$ 750		
FF1/EMT mileage reimbursement	\$ 7,000		
<i>Leadership Team meetings</i>	<i>\$ 2,000</i>	<i>\$500 per meeting (4 meetings of 10 participants each)</i>	
Peer Support Training	\$ 3,000		
Fire Training Travel, Tuition TOTAL	\$ 54,550		
EMS Training Travel, Tuition TOTAL			
	4,000	Per Lanette 8-13-20	
Tuition Reimbursement-Residents TOTAL			
	25,000	Est 5 residents X \$5,000 ea	
<i>Training OT (Salaries/Benefits)</i>	<i>\$ 25,663</i>		<i>In Salary/Benefits</i>

Facilities	2020 Budget	2021 Projected	Increase over 2020
Supplies	25,000	25,000	0%
Heating Fuels	40,000	40,000	0%
Water	5,500	5,500	0%
Telephone/Cable	15,800	16,000	1%
Electricity/Gas	42,349	48,900	15%
Garbage	4,500	4,600	2%
Maintenance/Repairs	154,340	221,810	44%
TOTAL	287,489	361,810	
<i>Incr(decr) over previous year====></i>	<i>18.21%</i>	<i>25.85%</i>	
2021 Assumptions			
Supplies	\$ 25,000.00	Based on 2020 budget, appears adequate as of July2020	
Heating Fuels	\$ 40,000.00	Based on 2020 budget, appears adequate as of July2020 (no anticipated increases)	
Water	\$ 5,500.00	Based on 2020 budget, appears adequate as of July2020	
Telephone/Cable	\$ 16,000.00	Based on 2020 budget, appears adequate as of July2020 (slight increase anticipated)	
Electricity/Gas	\$ 48,900.00	Based on usage through July2020	
Garbage	\$ 4,600.00	Based on usage through July2020	
Maintenance/Repairs	\$ 221,810.00	See Facility Maintenance Detail sheet	
		<i>Note: Includes Major Maintenance Projects formerly listed on Capital Projects list</i>	

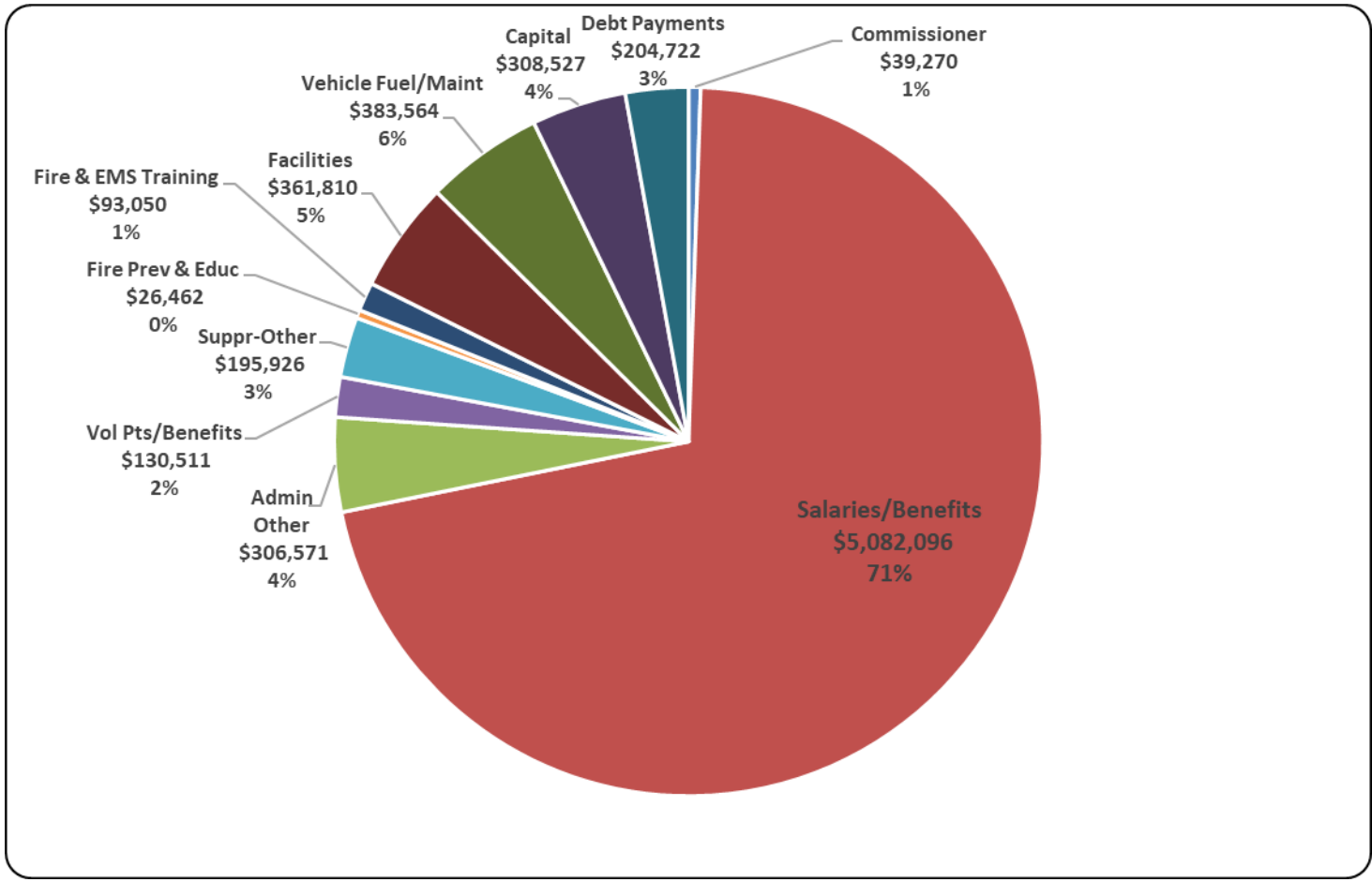
RECURRING and/or CONTRACTED SERVICES	
Air Exchange (Plymovent annual maint for 1-2)	1,200.00
Cedar Creek Correction Center - facility/lawn maint (2X/week)	7,200.00
Champion Cleaning Svcs (semi-annual carpet cleaning - 1, 2, 3, 4, 6)	3,800.00
Cummins annual generator maintenance (1, 2, 3, 4, 6)	6,700.00
Dept of L&I boiler inspections (1, 2, 3, 4)	400.00
DH Pace Bay door semi-annual maintenance (1, 2, 3, 4, 6)	6,200.00
Duct Cleaning (once every 5 yrs, last done in 2018)	-
Knight Fire Protection annual extinguisher/sprinkler inspections (1, 2, 3, 4, 6)	2,700.00
LN Curtis compressor annual maintenance (1, 2, 3)	3,500.00
NW Water Services water mgmt (1, 2, 6) - assumes 5% CPI increase	5,800.00
Olympia Sheet Metal HVAC, Bay Heaters semi-annual, Exhaust Fan annual Maint	5,610.00
Pacific Fire & Security - annual monitoring fee (1-6)	500.00
Pioneer Fire And Security Inc quarterly monitoring (1-1)	400.00
Pioneer Fire And Security Inc annual inspections (1, 6)	300.00
Roland (Chuck) Camps semi-annual gym equipment maint.	1,200.00
Roof cleaning (assumes one large or two small stations/yr, once every 5 yrs)	7,000.00
Septic pumping/inspection (assumes 3 stations/yr)	1,200.00
Sound Guard Security Systems Inc quarterly monitoring (1-3)	900.00
Sound Guard Security Systems Inc annual inspection (1-3)	200.00
Stanley Convergent Security quarterly monitoring (Littlerock 1-2)	340.00
Terminix LP pest control (1, 2, 3, 4, 6)	3,390.00
TC Environmental sewage system permits (assumes 2 stations/yr, every 3 yrs)	270.00
RECURRING Subtotal	58,810.00
MAJOR MAINTENANCE PROJECTS (planned - from Budget Priority List):	
1-6 Maytown replace corroded pipes (after well is in place)	25,000.00
1-7 Old 99 utility hook-up	28,000.00
MAINTENANCE PROJECTS Subtotal	53,000.00
ONE TIME REPAIRS (unplanned)	110,000.00
FACILITY MAINTENANCE TOTAL	221,810.00

Vehicle & Equipment Maintenance	2020 Budgeted	2021 Projected	Increase over 2020
Fuel	50,500	50,500	0%
Maintenance/Repairs	225,680	333,064	48%
TOTAL	276,180	383,564	
<i>Incr(dec) over previous year====></i>	<i>-20.07%</i>	<i>38.88%</i>	
2021 Assumptions			
Fuel TOTAL	\$ 50,500.00	Assumes 2020 Budget level - no significant changes	
Maintenance/Repairs:			
Ladder & Hose Testing	\$ 6,000.00	Based on 2019 actuals	
Annual LD1-1 aerial inspections (UL LLC)	\$ -	assumed in Misc apparatus repairs (below)	
Stryker cot annual maintenance	\$ 7,764.00	\$2,988 for 3 power cots, \$4,776 for 4 powerloads	
Annual service *	\$ 87,600.00	Based on 2019 actuals plus addtl \$30k for associated repairs	
Annual Pump test (12 rigs @ \$500)	\$ 6,000.00		
Holmatro Tool servicing	\$ 2,000.00		
Tire replacements (8 apparatus at \$2,000 ea)	\$ 16,000.00	Based on 2019 actuals	
Air Six maintenance (IAG w/Dist #6)	\$ 700.00		
Misc. Lawn and Apparatus tool maintenance	\$ 7,000.00	Based on 2019 actuals	
One-time misc. apparatus/equip repairs	\$ 200,000.00	Based on 2019 actuals (incl. equip/tool batteries; radio repairs)	
Maintenance/Repairs TOTAL	\$ 333,064.00	Note: 2019 actuals = \$302,649; 2020 projections trended to \$347k	
<i>*4 aid units @ \$2,500; 6 engines at \$4,100; 2 tenders @ \$3,000; 4 brush rigs @ \$3,000; 8 admin rigs @ \$500; 1 rehab unit @ \$1,000</i>			

Capitalized Equipment / Debt Payments	2020 Budgeted	2021 Projected	Increase over 2020
Capitalized Equipment/Improvements	426,000	308,527	-28%
Debt Service Payments (aid units/engines)	173,918	204,722	18%
<i>Set Aside (nonexpenditure)</i>	<i>Separate line (nonexpenditure)</i>		
TOTAL	599,918	513,249	
	<i>181.00%</i>	<i>-14.45%</i>	
2021 Assumptions			
Capitalized Improvements/Projects (below)	\$ 308,527.00		
Capital Equipment/Improvements TOTAL	\$ 308,527.00		
Debt Service Payments			
Aid Units (two new 2020)	\$ 75,318.00	COP ends Jun2026	
Engine - (one new 2020)	\$ 96,071.00	estimate - assumes \$595k, 6-year COP	
Tender replacement	\$ 33,333.00	estimate - assumes \$200k net of T1-1 sale	
Debt Service Payments TOTAL	\$ 204,722.00		
Set Aside for Future Reserve (non-expenditure):			
Equipment - Build to \$250K reserve by 2023	\$ 62,500.00		
Facility/Property - Build to \$250k reserve by 2023	\$ 62,500.00		
Set Aside TOTAL	\$ 125,000.00		
PROPOSED CAPITAL IMPROVEMENTS/PROJECTS for 2021			
CH1-1 2011 Tahoe replacement	40,000.00		
B1-1 tank expansion	10,000.00		
SCBA's (15 replacements)	96,000.00	purchase addtl @ EOY if funds avail	
Jaws (two sets)	65,000.00		
Station 1-2 HVAC replacement (north dorm)	16,778.00		
Station 1-3 HVAC replacement (work out room)	10,768.00		
Station 1-3 HVAC replacement (kitchen)	10,768.00		
Station 1-3 re-roof	31,213.00		
Station 1-3 remodels as needed	10,000.00		
Station 1-4 Exhaust system	18,000.00		
Radio Replacement Project	-	Motorola replacements	
Total - Budget Priority List	\$ 308,527.00		

ALL EXPENDITURES

\$7,132,508



FUND BALANCE PROJECTIONS**2020 – 2021**

REVENUE DESCRIPTION	2020 Budget	2021 Projected
Districts 1 & 11 Estimated/Projected Assessed Value	2,254,929,725	2,459,507,432
Dist 1/11 Regular Property Tax	3,382,395	3,689,261
Dist 1/11 Highest Lawful Limit	3,201,794	3,269,722
Tax collection (lesser of Regular/Highest Lawful above)	3,201,794	3,269,722
WTRFA M&O Levy		
Dist 1 levy M&O	1,185,462	1,185,462
Dist 11 levy M&O	1,235,777	1,235,777
Timber Harvest Tax	20,000	20,000
DOH Grant	1,200	1,200
Vol R&R Grant (2014)	-	
Local Records grant (2019)	-	
FEMA Cancer Screen Grant (2019)	-	
DNR Wildland grant (2020)	6,377	
Intergov't Svcs (actuals incl. mobe revenue)	373,139	170,726
Transport Program	433,000	365,500
Medic 1 BLS Support	39,000	29,250
Interest Income	20,000	20,000
Space & Facility Rentals	49,050	48,077
GEMT (new 2018) - not budgeted in 2019	262,000	292,000
EF Recovery (new 2017)	8,000	8,000
Other		
TOTAL REVENUE	6,834,799	6,645,714
Unreserved	1,515,476	780,667
Operating Reserve	2,449,000	2,972,000
Wildland Reserve	204,334	-
GEMT Reserve	342,852	400,000
Equip Reserve	-	125,000
TOTAL AVAILABLE FUNDS	11,346,461	10,923,381
Expenditures	6,778,794	7,132,508
Unbudgeted Capital Imprv/Projects (2019)		
TOTAL EXPENSES - GF	6,778,794	7,132,508
Ending Balance - TOTAL	4,567,667	3,790,873
Less: Operating Reserve (5 mos)	(2,972,000)	(3,091,000)
Less: Wildland Reserve		
Less: GEMT Reserve	(400,000)	(400,000)
Less: Equipment/Facility Reserve	(125,000)	(250,000)
Less: Training Reserve		
<i>Increase (decrease) July2020 Revenue Projection adj</i>	<i>(290,000)</i>	
Ending Balance - Unreserved	780,667	49,873