



Annual Budget

Fiscal Year 2024



"Effectively respond, continuously improve, compassionately serve"



**ANNUAL
BUDGET 2024**

Prepared for: Citizens of the Fire District and the Board of Fire Commissioners

Matt Holm, Chair	Term Expires 12/31/23
Steve Stringfellow, Vice Chair	Term Expires 12/31/25
Rich Coleman	Term Expires 12/31/23
Robert Willis	Term Expires 12/31/25
Dale Mitchell	Term Expires 12/31/28
Julie Door	Ex Officio – City of Puyallup

Prepared by: District Staff

Dustin Morrow	Fire Chief
Brent VanKeulen	Deputy Chief
Zane Gibson	Emergency Mgmt. Chief
Joe Bouchard	Assistant Chief – EMS
Ron Kent	Assistant Chief – Field Operations
Vacant	Assistant Chief – Logistics
Kevin Berdan	Assistant Chief – Prevention & Education
Radcliffe McKenzie	Assistant Chief – Safety
Dale Benning	Assistant Chief – Training
Vacant	Assistant Chief – Health & Wellness

Tanya Robacker	Finance Director
Suzi Washo	Human Resources Director
Micah Scott-Ralston	Information Technology Director

Adopted: November 27, 2023

A MESSAGE FROM THE FIRE CHIEF

Community Members, Board of Fire Commissioners, and Staff:

The last two years at Central Pierce Fire & Rescue have been highly dynamic. The District has purposefully disrupted many legacy systems, challenged ourselves as it relates to our culture, and hired many new talented people. In addition, we embarked upon a journey to regionalize our emergency services wherever it could benefit the end goal of serving the Community better. These efforts led us to strategic emergency response partnerships with Orting Valley Fire & Rescue and Graham Fire & Rescue. In addition, we partnered with East Pierce Fire & Rescue and West Pierce Fire & Rescue to deliver training together. Finally, from a policy position, our Board clarified that we will pay as we go while we grow the organization. I am very proud of our accomplishments in the past two years.

A new change is now upon us. It is time to stabilize the organization. This Budget, the 2024 Budget, represents the initial effort towards stabilization. Our role for this year is to be fantastic managers, finishing vital steps already underway. We will work collaboratively to regionalize the fire service further in this portion of the county, driving out duplication, creating efficiencies, and controlling costs. At the same time, we improve response times and enhance our emergency services across the entire service area. We take full financial advantage of extending the service life of our facilities and apparatus, using the cost savings to grow the organization consistent with industry standards.

2024 represents a departure from the last two years. It is a well-thought-out, strategic departure focused on improving our ability to serve the amazing people within our communities when they call.

I look forward to our continued success and want to thank the Community, the Board of Fire Commissioners, and the Staff for their continued dedication to our excellent organization and the service we provide.

Chief Morrow

Financial Highlights

FINANCIAL HIGHLIGHTS

Budget Message from the Director

To the Board of Fire Commissioners and citizens of Central Pierce Fire & Rescue:

We hereby submit for your consideration the recommended fiscal year (FY) 2024 annual budget. This is a balanced budget and does not require a vote of the people. Therefore, Board action alone will approve or disapprove this document.

The budget meets all mandates, federal and state, as well as local obligations. While the 2024 budget continues to fund programs and services that the public has grown to expect from Central Pierce Fire & Rescue, it also addresses a number of needs of the District, and increases current levels of service by adding Station 62, Training Station 41, and servicing the citizens of Orting Valley Fire & Rescue.

Finance Director Robacker

Financial Highlights

Budget Classifications

In an effort to enhance financial planning, revenue and expenditures are classified into three categories: Ongoing, Recurring, and One-time. The fundamental premise behind using these classifications is to provide a tool for the Board and management to use during the budget process to ensure operational needs are met within the constraints of limited financial resources. Descriptions of these classifications are as follows:

Ongoing: The level of control for ongoing revenues and expenditures is considered low. Typically revenues and expenditures in this category continue without termination or interruption with little action on the part of the District. The amount may change but to be considered ongoing, we have the legal right to, or are contractually obligated, to receive or pay them. For example, voter-authorized revenue and labor contracts would fall into this category.

Recurring: The level of control for recurring revenues and expenditures is considered medium. These items repeat on a regular basis. However, in order to collect or pay these items, the District must provide service or take action for it to happen. For example, transport revenue and overtime expenditures would fall into this category. Transport revenue is contingent on providing a service and overtime expenses are contingent on preauthorization which could be increased or decreased without violating labor contracts.

One Time: The level of control for one time revenues and expenditures is considered high. Items classified in this category occur either one time only or happen so rarely that they may be budgeted every few years at best. Examples would be grant revenue, network-wide computer modifications, and specialized equipment acquisitions or professional services that enhance the District's delivery of service.

Revenue and expenditures, according to these categories, will be displayed, analyzed and classified throughout the budget document. This supplemental information will give insight on the reliability of financial resources, the predictability of expenditures and the District's ability to sustain governmental activities throughout the upcoming fiscal period and beyond.

Revenue Assumptions

These major revenue assumptions were used to arrive at the 2024 Annual Budget to fund activities in the upcoming fiscal year:

1. Property Taxes – Assessed valuation (AV) for the District is \$41,840,875,775. The regular property tax levy rate is \$0.73 per thousand and the EMS Levy rate is \$0.50 per thousand. Pierce County calculated new construction values at \$594,878,672.
2. Fire Benefit Charge (FBC) - The District's Board of Fire Commissioners establishes the amount to be collected annually. The FBC is calculated by using a formula based on the use of the property and the square footage of property improvements. The formula is based on several factors including an ISO (Insurance Services Office) assigned coefficient and a cost factor. FBC for 2024 is proposed at \$36,606,716.
3. Medical Transports - Revenue collections from emergency medical transport services to nearby hospitals is projected based on emergency response call volume, collection rates and service charge rates. Service rates are determined by analyzing costs of materials and rates charged by other emergency service providers. An additional increase was calculated for 2024 due to the addition of contracted services for Orting Valley Fire & Rescue.

Financial Highlights

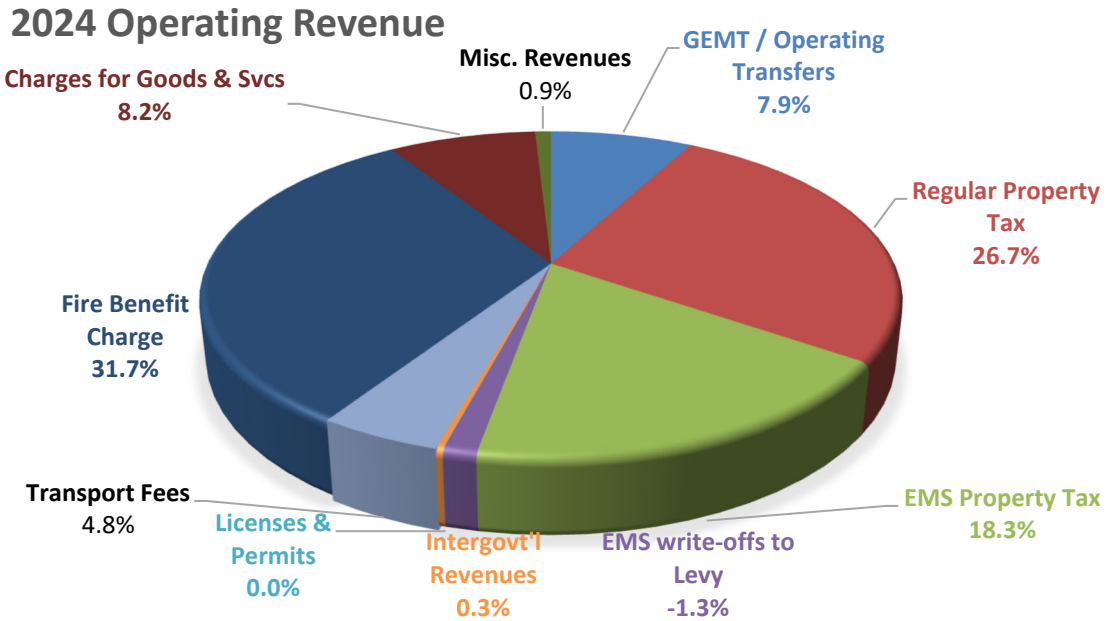
Operating Revenue – 2024 Budget Overview

Annual 2024 operating revenues compared to adopted 2023 revenues:

Revenue Category	2023 Adopted	2024 Adopted	\$ Inc / (Dec)	% Change
GEMT / Operating Transfers	\$ 3,477,000	\$ 9,008,787	\$ 5,531,787	159.1%
Regular Property Tax	29,860,089	30,544,367	684,278	2.3%
EMS Property Tax	20,976,273	20,920,488	-55,785	-0.3%
EMS write-offs to Levy	-1,300,000	-1,500,000	-200,000	-15.4%
Licenses & Permits	25,500	22,000	-3,500	-13.7%
Intergov't'l Revenues	0	300,000	300,000	100.0%
Transport Fees	4,242,000	5,500,000	1,258,000	29.7%
Fire Benefit Charge	30,069,735	36,240,648	6,170,913	20.5%
Charges for Goods & Svcs	3,532,783	9,387,909	5,855,126	35.1%
Misc. Revenues	237,800	1,018,000	780,200	328.1%
TOTAL Revenues, Fund Bal & Transfers	\$ 91,121,180	\$ 111,442,199	\$ 20,321,019	22.3%

Financial Highlights

The pie chart below illustrates graphically the source of each dollar received and the percentage of operating revenue proportionately.



Property Tax – Regular Levy

The regular levy is considered to be an ongoing revenue stream that comprises approximately 26.7% of the District’s operating budget. While the levy rate itself is capped at \$1.00 per RCW and increases in revenue generated are constrained by voter approved initiatives as well as the local economic situation, the levy will be collected each year with little action by the District.

The regular levy is a calculation based on the assessed valuation (AV) of property within the District and the current authorized levy rate. AV is determined annually by the Pierce County Assessor’s Office. Estimated tax collections for 2024 utilize the current rate of \$1.00 per thousand of AV. Due to the District’s authorized Fire Benefit Charge as a funding option, the District is not able to utilize the additional \$0.50 levy allowed by RCW 50.16.160. The following chart shows the historical AV by year. For 2024, there was a 0.07% decrease in assessed valuation from last year due to slightly declining property values.

Financial Highlights

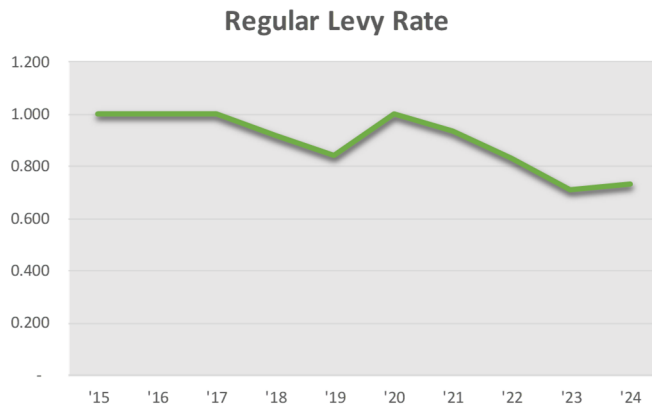


Year	Assessed Value	% Change
2015	16,720,341,168	7.80%
2016	17,788,043,616	6.39%
2017	19,606,696,122	10.22%
2018	21,953,276,453	11.97%
2019	24,665,409,771	12.35%
2020	27,211,705,352	10.32%
2021	29,838,098,935	9.65%
2022	34,653,833,742	16.14%
2023	41,871,719,888	20.83%
2024	41,840,875,775	-0.07%

Under the current laws allowing for annual tax increases, the District is not allowed to collect more than a 1% increase in revenue each year without a vote of the people.

The following chart is a graph showing the changes in regular levy rate over the past 10 years. Due to significant property value (AV) increases in 2022 and 2023, the regular levy has dropped and is in need of a levy lid lift approved by voters to get back to the \$1.00 allowable.

Year	Rate	AV	Tax Amount	% Change
2015	1.000	16,720,341,168	16,720,341	7.8%
2016	1.000	17,788,043,616	17,788,044	6.4%
2017	1.000	19,606,696,122	19,606,696	10.2%
2018	0.917	21,953,276,453	20,120,232	2.6%
2019	0.843	24,665,409,771	20,801,271	3.4%
2020	1.000	27,211,705,352	27,211,705	30.8%
2021	0.937	29,838,098,935	27,953,898	2.7%
2022	0.833	34,653,833,742	28,852,747	3.2%
2023	0.712	41,871,719,888	29,816,465	3.3%
2024	0.730	41,840,875,775	30,544,366	2.4%

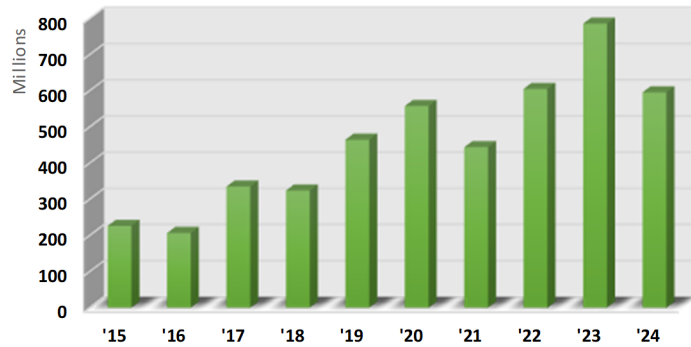


Below is a 10 year historical look at new construction and improvements in our District. Note that new construction in 2023 was at its highest level ever and even with interest rates climbing, 2024 is quite high as well. This is an indication of the growth in the District's service area, and also a sign that the service level increases we have planned are needed.

Financial Highlights

New Construction - 10 Year			
Year	NC&I AV	Tax	
		Amount	% Change
2015	225,679,996	338,520	16.68%
2016	206,204,933	305,802	-8.63%
2017	334,499,835	501,750	62.22%
2018	323,597,335	445,270	-3.26%
2019	463,802,899	587,174	43.33%
2020	557,028,288	705,219	20.10%
2021	443,363,753	618,571	-20.41%
2022	604,376,484	789,514	36.32%
2023	784,878,646	901,185	29.87%
2024	594,878,672	721,047	-24.21%

New Construction by Year



Property Tax – EMS Levy

The EMS levy is considered to be an ongoing revenue stream that makes up approximately 18.3% of the District’s operating budget. While it also is a voter-approved revenue stream, it is approved for 6 years at a time. The District also has the option of asking voters to approve the levy for 10 years, or as a permanent levy. Since this revenue source is a vital component of the District’s funding sources, it has historically been renewed a year early to ensure its passage with the voters. Other than renewing the EMS levy periodically, little action is needed by the District to maintain this revenue stream.

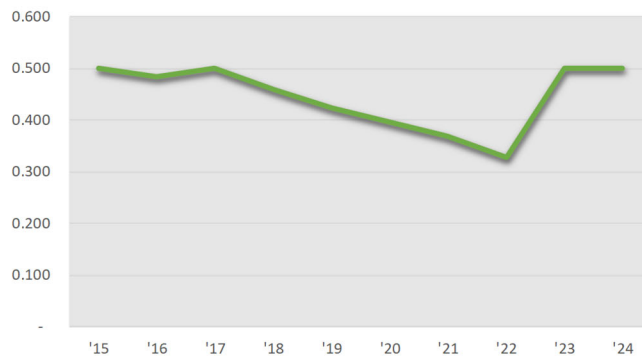
The levy is directly tied to pay for out-of-pocket expenses incurred by citizens of the District. The program pays transport fees not covered by the resident’s insurance carrier or if the resident is uninsured. If in the future the EMS Levy is no longer in place, the District will be legally obligated to revert back to billing citizens for out-of-pocket expenses associated with each transport as required by federal law. With the annexation of the City of Puyallup and contract for service provided to Orting Valley Fire (OVFR), Puyallup and Orting residents also benefit from the levy program.

Like the regular levy, the Board of Fire Commissioners has found it necessary to lift the lid to try and maintain the \$0.50 levy rate. Educating the general public on funding issues has been a key priority in order to minimize diminished service and to successfully pass the levy.

The following chart is a graph showing the changes in the EMS levy rate over the past 10 years. Due to significant property value (AV) increases in 2022 and 2023, the EMS levy rate dropped, and a levy lid lift was run and approved by voters to get back to the \$0.50 in 2023.

EMS Levy - 10 Year				
Year	Rate	AV	Tax	
			Amount	% Change
2015	0.500	16,720,341,168	8,360,171	7.8%
2016	0.483	17,788,043,616	8,583,146	2.7%
2017	0.500	19,606,696,122	9,803,348	14.2%
2018	0.459	21,953,276,453	10,084,611	2.9%
2019	0.423	24,665,409,771	10,426,055	3.4%
2020	0.395	27,211,705,352	10,753,428	3.1%
2021	0.369	29,838,098,935	11,024,450	2.5%
2022	0.328	34,653,833,742	11,377,564	3.2%
2023	0.500	41,871,719,888	20,935,860	84.0%
2024	0.500	41,840,875,775	20,920,488	-0.07%

EMS Levy Rate



Financial Highlights

Fire Benefit Charge (FBC)

The FBC makes up approximately 33.7% of the District’s revenue and must be renewed by our voters every six years. If the measure fails at the polls, the District would automatically revert back to the \$0.50 levy allowed by RCW 50.16.160. Each year our Board of Commissioners must hold a public hearing and adopts a resolution that establishes the amount of revenue generated by the FBC for the coming year.

The FBC is based on the total square footage and type structure(s) on a given parcel of property, and therefore is not subject to initiative 747. Increases in the FBC have historically been tied to economic conditions and operational need, and are passed by Board of Fire Commissioners resolution.

For 2024, the FBC increase is driven by contractual pay and benefit obligations, but more importantly, by the need for service level increase in our District. The additional firefighters and units on duty will provide better coverage for our citizens.

Transports

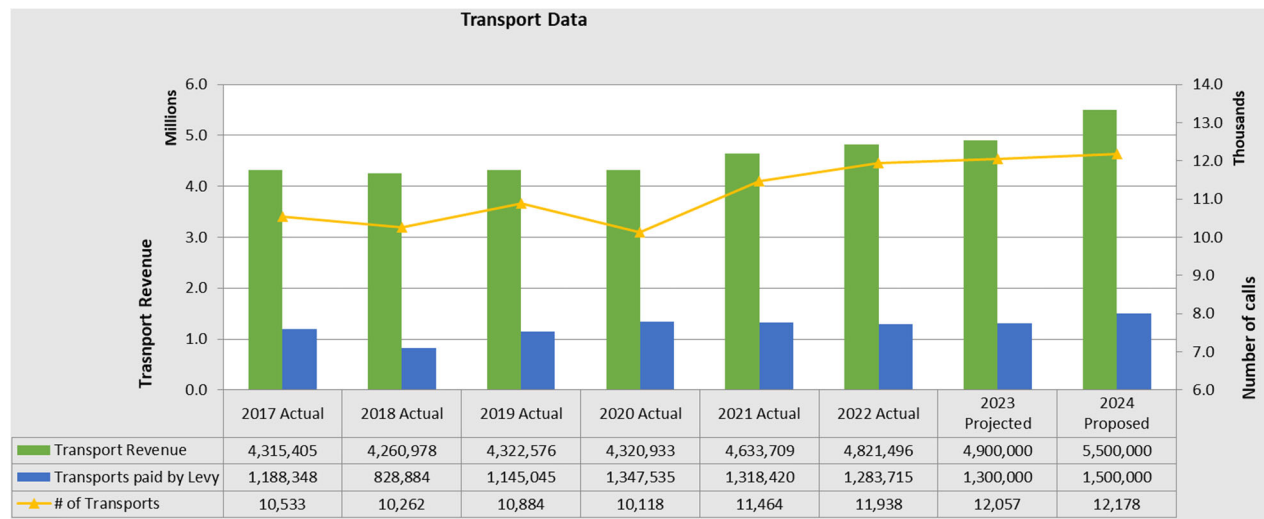
This revenue stream is considered to be recurring because it is contingent on the District providing transport services for medical emergencies. Transport revenue is approximately 4.8% of the District’s operating budget.

Central Pierce Fire & Rescue provides emergency medical transport service to patients within the borders of our district, to Orting Valley patients, and to mutual aid partners. CPFR employs a transport policy by which residents of the fire district are not billed for their hospital transport beyond what their insurance pays. The difference between these amounts is paid out of the EMS Levy. We have found that the direct linkage between the EMS levy and this policy addresses the service needs and expectations of our citizens and it is feasible within the constraints of our limited revenue stream.

In 2024, it is anticipated that approximately \$1,500,000 will be transferred from the EMS Levy into the Transport division to pay for transport costs not covered by insurance. Transfers occur monthly with the approval of the Board of Fire Commissioners.

For 2023, our transport fees are \$723 for BLS transport, \$930 for ALS1, \$1,033 for ALS2 and \$20 per mile. These rates are comparable with other local emergency response providers. In 2024 we will review our charges to ensure we remain comparable with our neighboring districts.

An Illustration of transport revenue vs number of CPFR transports, in relation to Transports paid by the EMS Levy:



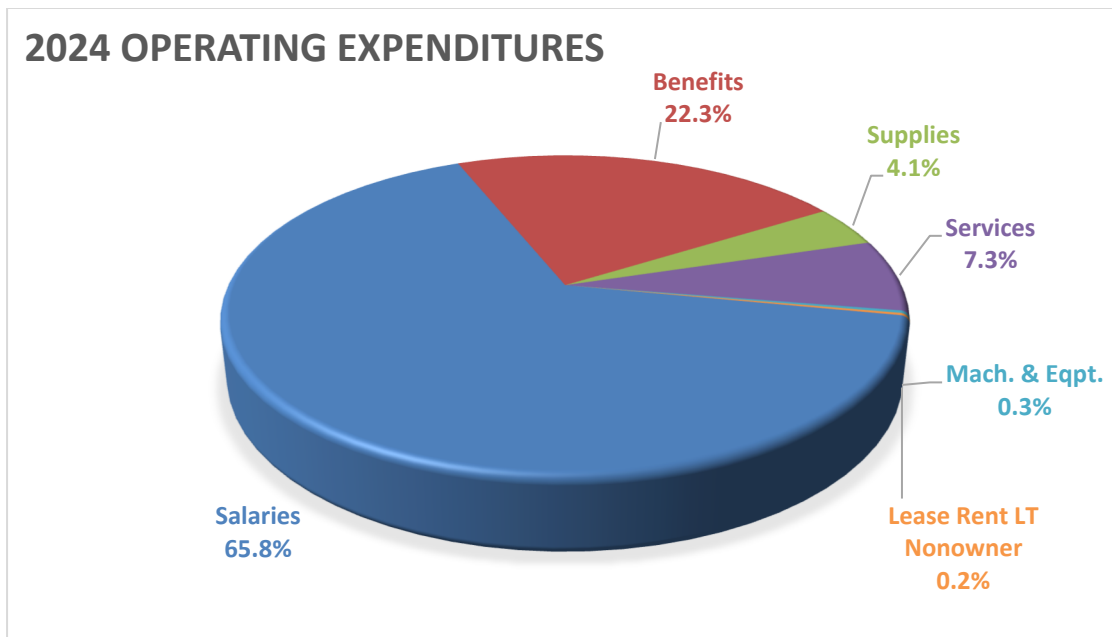
Financial Highlights

Operating Expenditures – 2024 Budget Overview

Annual 2024 operating expenditures compared to those adopted in 2023:

Expenditure Category	2023 Adopted	2024 Adopted	\$ Inc / (Dec)	% Change
Salaries	55,020,321	71,893,298	16,872,977	30.7%
Benefits	19,252,693	24,305,712	5,053,019	26.2%
Supplies	2,999,761	4,516,045	1,516,284	50.5%
Services	6,907,952	7,971,011	1,063,059	15.4%
Mach. & Eqpt.	1,781,110	280,000	-1,501,110	-84.3%
Lease Rent LT Nonowner	0	241,044	241,044	100.0%
Total Expenditures	\$ 85,961,837	\$ 109,207,110	\$ 23,245,273	27.0%

The pie chart below illustrates graphically the allocated fiscal resources and the percentage of operating expenditure proportionately.



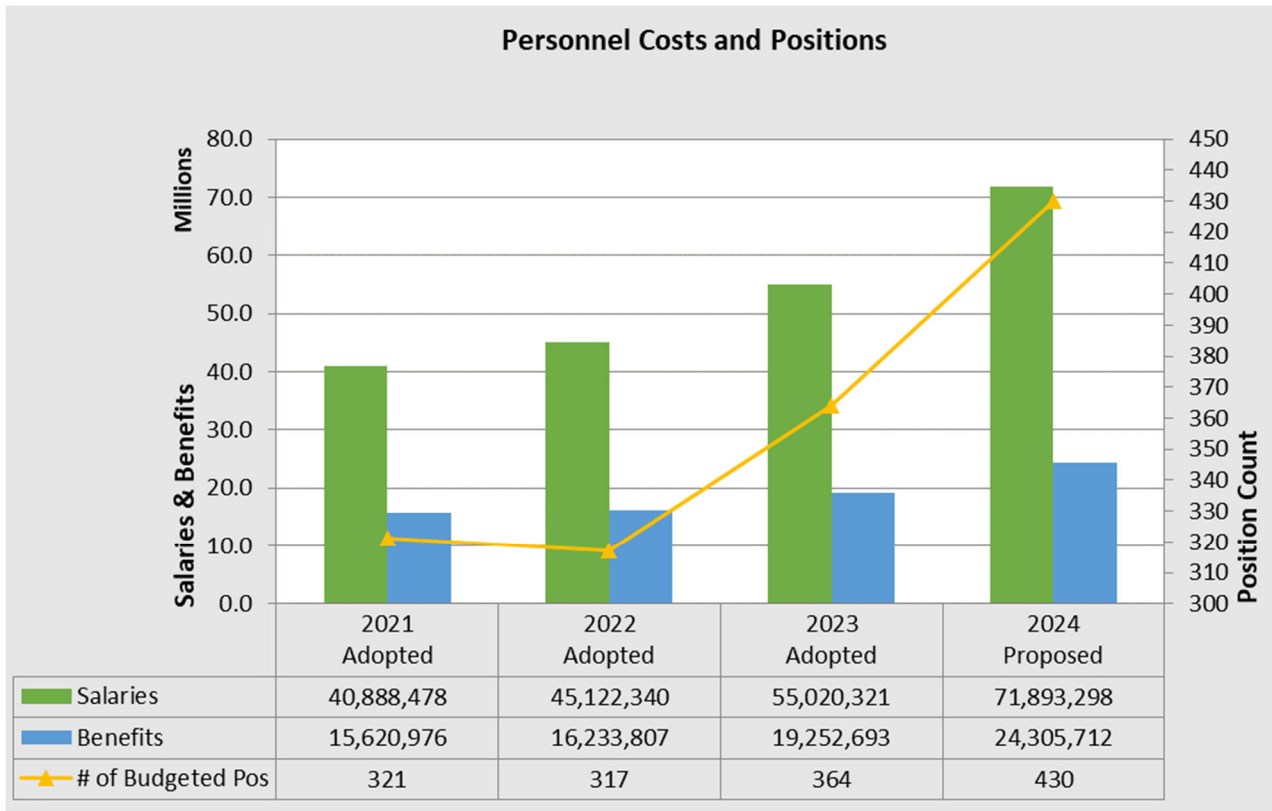
As a service provider of fire suppression and emergency services, personnel costs are the cornerstone of our expenditures, and are allocated 88.1% of our operating expenditure budget in 2024. Salaries and benefits are considered to be ongoing expenditures due to contractual obligations as well as benefit rates that are set by outside agencies. The exception is overtime, which is considered to be recurring because the District has more control over when overtime is authorized.

The budget continues to fund all currently filled positions included in the 2024 budget and provides sufficient funds to meet anticipated contractual agreements between Central Pierce Fire & Rescue and its bargaining units as well as like consideration for non-represented personnel.

The budget also has sufficient funds to meet the District's responsibility to fund the increase in medical and dental benefits provided to all staff and dependents as well as the increase in Labor & Industries (L & I) and retirement rates.

Financial Highlights

This graphical analysis shows over time salaries and benefit increases as they relate to budgeted position counts:



Financial Highlights

2024 BUDGET SUMMARY

Summary by Program:

Div	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
Transfers	2,148,392	5,109,958	2,171,630	(2,938,328)	-57.5%
100 Commissioners	57,865	314,259	356,300	42,041	13.4%
200 Administration	2,356,955	2,326,261	2,022,264	(303,997)	-13.1%
201 Finance	922,628	1,160,595	1,474,992	314,397	27.1%
202 Business Intelligence	0	0	472,807	472,807	100.0%
203 Human Resources	1,686,974	1,992,722	2,328,855	336,133	16.9%
204 Logistics	2,354,483	3,023,390	3,678,744	655,354	21.7%
205 Central Stores	259,005	299,613	485,998	186,385	62.2%
206 Emergency Mgmt	0	0	529,254	529,254	100.0%
210 IS	2,172,170	2,748,343	3,096,385	348,042	12.7%
218 Gig Harbor Fire	133,356	298,820	0	(298,820)	-100.0%
220 Graham Fire & Rescue	116,875	228,740	176,000	(52,740)	-23.1%
222 Key Pen Fire	62,499	97,300	103,400	6,100	6.3%
230 Training	1,605,157	1,745,395	2,711,907	966,512	55.4%
232 PCTC	0	0	546,400	546,400	100.0%
235 Academy	775,744	661,582	1,442,701	781,119	118.1%
240 Communications	1,475,647	1,517,380	1,563,080	45,700	3.0%
250 Safety	1,247,188	2,194,926	1,427,913	(767,013)	-34.9%
255 Health & Wellness	0	0	863,926	863,926	100.0%
300 Operations & EMS	53,863,091	59,643,473	78,807,779	19,164,306	32.1%
310 Volunteers/Residents	8,214	23,400	23,700	300	1.3%
320 Haz Mat	189,874	878,362	694,786	(183,576)	-20.9%
325 Water Rescue	0	0	231,672	231,672	100.0%
330 Tech Rescue	309,525	2,113,911	1,098,749	(1,015,162)	-48.0%
400 Prevention & Education	1,818,435	2,536,533	2,362,543	(173,990)	-6.9%
410 K9	3,011	4,370	0	(4,370)	-100.0%
650 Maint. Shop	2,117,896	2,204,847	2,770,414	565,567	25.7%
015 ERF	669,893	4,631,213	2,045,180	(2,586,033)	-55.8%
050 Facilities Maint	1,327,925	1,322,100	760,048	(562,052)	-42.5%
102F GEMT	0	13,445,236	15,000,000	1,554,764	11.6%
201F Debt Fund	2,435,763	2,433,213	2,500,000	66,787	2.7%
301 Capital Projects	1,256,462	10,783,333	7,400,000	(3,383,333)	-31.4%
Grand Total	81,375,027	123,739,275	139,147,427	15,408,152	12.5%

Financial Highlights

Summary by Fund:

Div	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
General Fund & EMS (001 &	75,684,984	91,124,180	111,442,199	20,318,019	22.3%
015 ERF	669,893	4,631,213	2,045,180	(2,586,033)	-55.8%
050 Facilities Maint	1,327,925	1,322,100	760,048	(562,052)	-42.5%
102F GEMT	0	13,445,236	15,000,000	1,554,764	11.6%
201F Debt Fund	2,435,763	2,433,213	2,500,000	66,787	2.7%
301 Capital Projects	1,256,462	10,783,333	7,400,000	(3,383,333)	-31.4%
Grand Total	81,375,027	123,739,275	139,147,427	15,408,152	12.5%

Program Budgets

PROGRAM BUDGETS**100 Commissioners**

The Board of Fire Commissioners is the oversight body of Central Pierce Fire & Rescue. The Board has the responsibility to manage and conduct the business affairs of the fire district, employ and supervise the Fire Chief, execute contracts, employ necessary services, and adopt reasonable rules to govern the district. The Board is comprised of five Fire Commissioners elected to six-year terms representing the citizens of the District in at-large positions, and an Ex-Officio non-voting member, appointed by the City of Puyallup.

2024 Budgeted Position Counts

Position	2023 Positions	2024 Positions	Position Change	% Change
Commissioners	5.00	5.00	0.00	0.0%

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
100	Commissioners					
	51107 Commissioner Time	36,736	38,400	56,420	18,020	46.9%
	52001 FICA/Medicare	2,810	3,129	4,695	1,566	50.0%
	52005 L & I	105	200	2,235	2,035	1017.5%
	52007 Deferred Compensation	0	0	18,000	18,000	100.0%
	52008 EAP	83	300	300	0	0.0%
	52019 WA Paid FMLA	59	100	100	0	0.0%
	53131 Clothing	3	500	1,500	1,000	200.0%
	54301 Per Diem	1,128	1,850	1,850	0	0.0%
	54311 Lodging	4,459	5,500	5,500	0	0.0%
	54331 Mileage	1,982	2,700	2,700	0	0.0%
	54901 Dues/Membership Fees	7,080	7,300	8,000	700	9.6%
	54921 Registration	3,420	4,280	5,000	720	16.8%
	54981 Commissioner's Contingency	0	250,000	250,000	0	0.0%
100	Commissioners Total	57,865	314,259	356,300	42,041	13.4%

Program Budgets

200 Administration

The Administration Division heads all District and Contract operations. Administration promotes the District's mission, and is dedicated to developing, implementing, and providing the highest quality of leadership, direction, and support to all divisions within Central Pierce Fire & Rescue.

Fire Chief

The Fire Chief is appointed by and reports directly to the Board of Fire Commissioners and is ultimately responsible for all fire district operations and business. This position is very involved in developing the annual budget and responsible for long range planning. The Human Resources Director and Finance Director report directly to the Fire Chief. The Chief generally fills the role of lead negotiator when bargaining union contracts and individual employment agreements. Additionally, the Chief is responsible for building partnerships with local public safety agencies as well as building relationships with our communities to better understand and serve their needs. Most importantly, the Chief provides leadership and direction for the organization.

Deputy Chief of Operations

The Deputy Chief of Operations is responsible for leading, managing, and supervising the Assistant Chief of Field Operations, Assistant Chief of EMS, Assistant Chief of Training, Operations Analyst, and the operational functions of the department. This position works closely with the Fire Chief and is involved in all the duties listed under the Fire Chief above. The Deputy Chief of Operations may act as Chief of the Department in the absence of the Fire Chief.

Strategic Program Manager

The Strategic Program Manager assists the Fire Chief's Office with strategic initiatives including the District's Standard of Cover, Strategic Planning, Master Plans, Legislative Changes, and other policy level items that may be directed by the Board or Fire Chief.

Executive Assistant

The Executive Assistant is responsible for scheduling and managing the Chief's activities on a day-to-day basis. This position provides administrative support to the Fire Chief and Deputy Chiefs. This position oversees the Benefit Charge program and serves as recorder for Board of Commissioner meetings.

2024 Budgeted Position Counts

Position	2023 Positions	2024 Positions	Position Change	% Change
Fire Chief	1.00	1.00	0.00	0.0%
Deputy Chief	2.00	1.00	-1.00	-50.0%
Community & Gov't Relations*	1.00	0.00	-1.00	-100.0%
Strategic Program Mgr	0.00	1.00	1.00	100.0%
Operations Analyst**	1.00	0.00	-1.00	-100.0%
Executive Assistant	1.00	1.00	0.00	0.0%
Support Specialist	1.00	1.00	0.00	0.0%
Total:	7.00	5.00	-2.00	-28.6%

*Reclassified CGRO to PIO and moved to Ops

**Moved to BI 202

Program Budgets

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
200 Administration						
	51101 Regular Time	817,334	1,091,410	825,648	(265,762)	-24.4%
	51121 Comp Time Off	44	0	0	0	0.0%
	51122 Holiday	17,208	0	0	0	0.0%
	51123 Sick Leave	10,299	0	0	0	0.0%
	51124 Vacation	90,089	0	0	0	0.0%
	51141 Holiday Buy-Back	23,386	35,000	35,000	0	0.0%
	51142 Sick Leave Buy-Back	3,647	5,000	5,000	0	0.0%
	51146 Holiday Payout	1,395	0	0	0	0.0%
	51147 Sick Leave Payout	20,567	0	0	0	0.0%
	51148 Vacation Payout	78,442	0	0	0	0.0%
	51159 Duty Chief Pay	0	8,244	0	(8,244)	-100.0%
	51164 Project Pay	0	0	5,100	5,100	100.0%
	51170 Longevity Pay	73,107	83,291	68,440	(14,851)	-17.8%
	51201 Overtime	71,035	40,000	40,000	0	0.0%
	52001 FICA/Medicare	17,838	18,526	14,772	(3,754)	-20.3%
	52002 Retirement	73,112	80,703	70,736	(9,967)	-12.4%
	52003 Medical/Dental	149,835	181,406	129,768	(51,638)	-28.5%
	52005 L & I	20,242	26,056	11,979	(14,077)	-54.0%
	52007 Deferred Compensation	24,475	29,700	21,360	(8,340)	-28.1%
	52013 Disability/Pension	0	0	0	0	0.0%
	52017 HRA	28,683	24,424	18,216	(6,208)	-25.4%
	52019 WA Paid FMLA	1,412	2,000	2,000	0	0.0%
	52021 Vehicle Allowance	0	0	39,600	39,600	100.0%
	53101 Office Supplies	1,458	3,500	3,500	0	0.0%
	53102 Books/Manuals	0	0	2,000	2,000	100.0%
	53141 Operating Supplies	1,860	1,900	3,900	2,000	105.3%
	53171 Food	18,797	1,500	10,000	8,500	566.7%
	53501 Small Tools & Equipment	1,371	1,000	1,000	0	0.0%
	54111 Advertising	862	5,500	5,500	0	0.0%
	54151 Legal Fees	84,684	80,000	80,000	0	0.0%
	54161 Election Fees	227,262	120,000	170,000	50,000	41.7%
	54191 Other Professional Services	19,800	19,000	35,000	16,000	84.2%
	54221 Postage	2,344	4,000	4,000	0	0.0%
	54301 Per Diem	692	2,275	2,275	0	0.0%
	54311 Lodging	1,724	7,000	8,500	1,500	21.4%
	54331 Mileage	463	600	1,100	500	83.3%
	54341 Airfare	0	0	3,000	3,000	100.0%
	54502 Other Operating Rental	583	0	5,000	5,000	100.0%
	54611 Insurance	77,938	89,256	106,500	17,244	19.3%
	54813 Maintenance Agreements	6,544	12,000	12,000	0	0.0%
	54901 Dues/Membership Fees	9,530	9,000	11,000	2,000	22.2%
	54902 Subscriptions	5,574	1,200	1,200	0	0.0%
	54911 Contractual Services	149,288	216,500	116,500	(100,000)	-46.2%
	54912 Fees/Permits	325	250	250	0	0.0%
	54914 Penalties and Late Fees	1,482	0	0	0	0.0%
	54915 Judgements and Settlements	2,312	0	0	0	0.0%
	54921 Registration	1,385	5,920	5,920	0	0.0%
	54925 College Tuition	76,189	75,000	85,000	10,000	13.3%
	54941 Printing & Binding	393	600	1,500	900	150.0%
	54961 B & O Tax	21,945	19,500	35,000	15,500	79.5%
	54981 Commissioner's Contingency	0	25,000	25,000	0	0.0%
	56411 Equipment - Computer/Software	120,000	0	0	0	0.0%
200 Administration Total		2,356,955	2,326,261	2,022,264	(303,997)	-13.1%

Program Budgets

201 Finance

The Finance Division provides financial accounting, budgeting, payroll, and reporting services as well as communicating the financial position of the District to both internal users and the constituents of Central Pierce Fire & Rescue. It is also the responsibility of the Finance Division to ensure that sound financial policies and procedures are in place and are being followed as well as ensuring all financial data is reported in a timely and accurate manner.

Finance works closely with other divisions to provide support and to ensure legal, fiscal, and contract compliance with all applicable federal and state laws. Finance is also responsible for the preparation of the annual budget and financial statement reporting.

2024 Budgeted Position Counts

Position	2023 Positions	2024 Positions	Position Change	% Change
Finance Director	1.00	1.00	0.00	0.0%
Controller	1.00	1.00	0.00	0.0%
Purchasing Analyst	1.00	1.00	0.00	0.0%
Payroll Coordinator	1.00	1.00	0.00	0.0%
Payroll Analyst	1.00	1.00	0.00	0.0%
Support Specialist	2.00	3.00	1.00	50.0%
Total:	7.00	8.00	1.00	14.3%

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
201 Finance						
	51101 Regular Time	488,363	711,340	881,084	169,744	23.9%
	51103 Seminar/School	1,406	0	0	0	0.0%
	51121 Comp Time Off	2,034	0	0	0	0.0%
	51122 Holiday	20,387	0	0	0	0.0%
	51123 Sick Leave	19,480	0	0	0	0.0%
	51124 Vacation	52,664	0	0	0	0.0%
	51141 Holiday Buy-Back	9,198	13,000	12,000	(1,000)	-7.7%
	51142 Sick Leave Buy-Back	737	1,000	1,000	0	0.0%
	51149 Comp Time Payout	22	0	0	0	0.0%
	51170 Longevity Pay	22,194	26,982	39,631	12,649	46.9%
	51201 Overtime	29,615	20,000	23,000	3,000	15.0%
	52001 FICA/Medicare	9,660	11,682	14,901	3,219	27.6%
	52002 Retirement	66,637	80,560	99,470	18,910	23.5%
	52003 Medical/Dental	99,783	113,266	170,865	57,599	50.9%
	52005 L & I	2,134	2,400	3,576	1,176	49.0%
	52007 Deferred Compensation	18,750	25,200	28,800	3,600	14.3%
	52017 HRA	27,767	32,080	36,680	4,600	14.3%
	52019 WA Paid FMLA	963	1,100	1,100	0	0.0%
	52021 Vehicle Allowance	0	0	19,800	19,800	100.0%
	53101 Office Supplies	217	2,200	2,200	0	0.0%
	53102 Books/Manuals	0	125	125	0	0.0%
	53141 Operating Supplies	247	450	550	100	22.2%

Program Budgets

201 Finance (Continued)

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
201 Finance						
	53501 Small Tools & Equipment	253	1,000	1,000	0	0.0%
	54101 Accounting/Auditing	18,773	40,830	40,830	0	0.0%
	54111 Advertising	0	100	100	0	0.0%
	54191 Other Professional Services	13,660	57,950	47,950	(10,000)	-17.3%
	54301 Per Diem	498	450	450	0	0.0%
	54311 Lodging	1,019	5,400	5,400	0	0.0%
	54331 Mileage	0	400	400	0	0.0%
	54341 Airfare	347	2,950	2,950	0	0.0%
	54901 Dues/Membership Fees	1,030	1,000	1,000	0	0.0%
	54902 Subscriptions	0	200	200	0	0.0%
	54911 Contractual Services	12,356	2,500	32,500	30,000	1200.0%
	54912 Fees/Permits	0	0	1,000	1,000	100.0%
	54921 Registration	385	5,530	5,530	0	0.0%
	54922 Certifications	2,049	200	200	0	0.0%
	54941 Printing & Binding	0	700	700	0	0.0%
201 Finance Total		922,628	1,160,595	1,474,992	314,397	27.1%

Program Budgets

202 Business Intelligence

The Business Intelligence (BI) Division was created because the District recognizes the increasing need for technology to assist decision making, determine response metrics, and provide the best service level possible to our citizens. As this Division matures, we will expand operational benchmarks and use real time data to enhance performance. This division has one full time operations analyst, and funds the BI analytics contracts.

2024 Budgeted Position Counts

Position	2023 Positions	2024 Annual Positions	Position Change	% Change
Operations Analyst*	0.00	1.00	1.00	100.0%
Total:	0.00	1.00	1.00	100.0%

*Moved from Administration

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
202 Business Intelligence						
	51101 Regular Time	0	0	121,492	121,492	100.0%
	51141 Holiday Buy-Back	0	0	4,000	4,000	100.0%
	51201 Overtime	0	0	3,000	3,000	100.0%
	52001 FICA/Medicare	0	0	1,924	1,924	100.0%
	52002 Retirement	0	0	12,843	12,843	100.0%
	52003 Medical/Dental	0	0	15,960	15,960	100.0%
	52005 L & I	0	0	447	447	100.0%
	52007 Deferred Compensation	0	0	3,600	3,600	100.0%
	52017 HRA	0	0	4,600	4,600	100.0%
	52019 WA Paid FMLA	0	0	200	200	100.0%
	54813 Maintenance Agreements	0	0	125,406	125,406	100.0%
	54902 Subscriptions	0	0	6,800	6,800	100.0%
	54911 Contractual Services	0	0	172,035	172,035	100.0%
	54921 Registration	0	0	500	500	100.0%
202 Business Intelligence Total		0	0	472,807	472,807	100.0%

Program Budgets

203 Human Resources

The Human Resources (HR) Division of the District encompasses several programs and services designed to support the District and its employees in the mission to serve and protect the community. Human Resources personnel oversee salary administration, employee benefits, recruitment, hiring, promotions, performance evaluations, job analysis, succession planning, disciplinary proceedings, personnel policies, FMLA and other federal and state mandates, safety and worker’s compensation matters. HR personnel work to ensure District compliance with various rules and regulations to limit our risk and liability. HR participates on negotiating teams with the Fire Chief and the Deputy Chief.

2024 Budgeted Position Counts

Position	2023 Positions	2024 Positions	Position Change	% Change
HR Director	1.00	1.00	0.00	0.0%
Deputy HR Director*	0.00	1.00	1.00	100%
Senior HR Analyst	1.00	0.00	-1.00	-100%
HR Analyst	2.00	2.00	0.00	0.0%
Total:	4.00	4.00	0.00	0.0%

*Deputy Director Reclassed from Sr HR Analyst

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
203 Human Resources						
	51101 Regular Time	366,446	468,330	581,236	112,906	24.1%
	51103 Seminar/School	1,863	0	0	0	0.0%
	51111 Admin Acting Pay	0	4,000	0	(4,000)	-100.0%
	51121 Comp Time Off	1,291	0	0	0	0.0%
	51122 Holiday	14,141	0	0	0	0.0%
	51123 Sick Leave	7,262	0	0	0	0.0%
	51124 Vacation	33,030	0	0	0	0.0%
	51141 Holiday Buy-Back	4,490	9,500	7,500	(2,000)	-21.1%
	51142 Sick Leave Buy-Back	0	1,000	1,000	0	0.0%
	51148 Vacation Payout	109	0	0	0	0.0%
	51170 Longevity Pay	30,350	33,952	44,169	10,217	30.1%
	51199 Salary Budget Entry	0	108,000	0	(108,000)	-100.0%
	51201 Overtime	30,922	19,000	10,000	(9,000)	-47.4%
	52001 FICA/Medicare	7,237	7,905	10,141	2,236	28.3%
	52002 Retirement	44,949	54,412	67,703	13,291	24.4%
	52003 Medical/Dental	75,533	93,523	130,068	36,545	39.1%
	52005 L & I	1,166	1,300	1,788	488	37.5%
	52006 Unemployment	12,867	20,000	40,000	20,000	100.0%
	52007 Deferred Compensation	10,250	14,400	14,400	0	0.0%
	52009 LEOFF I Retirees - Medical	77,199	100,000	100,000	0	0.0%

Program Budgets

203 Human Resources (Continued)

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
203 Human Resources						
	52011 Uniforms	5,181	0	0	0	0.0%
	52016 LEOFF II Retirees-Medical	689,408	825,000	1,000,000	175,000	21.2%
	52017 HRA	11,333	17,200	17,200	0	0.0%
	52019 WA Paid FMLA	702	900	900	0	0.0%
	52021 Vehicle Allowance	0	0	19,800	19,800	100.0%
	53101 Office Supplies	85	1,500	1,500	0	0.0%
	53102 Books/Manuals	0	500	500	0	0.0%
	53132 Employee Recognition Supplies	15,079	15,625	17,375	1,750	11.2%
	53141 Operating Supplies	803	1,000	1,000	0	0.0%
	53171 Food	3,512	3,200	6,000	2,800	87.5%
	53501 Small Tools & Equipment	1,371	5,000	10,000	5,000	100.0%
	54111 Advertising	4,429	5,000	5,000	0	0.0%
	54151 Legal Fees	16,869	55,000	40,000	(15,000)	-27.3%
	54171 Medical Exams	5,027	6,125	6,125	0	0.0%
	54191 Other Professional Services	203,422	109,625	178,756	69,131	63.1%
	54301 Per Diem	258	650	1,250	600	92.3%
	54311 Lodging	978	2,800	2,000	(800)	-28.6%
	54331 Mileage	79	500	0	(500)	-100.0%
	54341 Airfare	0	0	600	600	100.0%
	54502 Other Operating Rental	0	0	1,200	1,200	100.0%
	54901 Dues/Membership Fees	1,512	2,000	500	(1,500)	-75.0%
	54902 Subscriptions	4,513	500	6,400	5,900	1180.0%
	54911 Contractual Services	626	1,875	144	(1,731)	-92.3%
	54921 Registration	2,682	3,400	3,400	0	0.0%
	54922 Certifications	0	0	1,200	1,200	100.0%
203 Human Resources Total		1,686,974	1,992,722	2,328,855	336,133	16.9%

Program Budgets

204 Logistics (Includes Stations, Facilities, and Towers: 600-712)

Logistics

The Logistics Division provides management services including planning, supervising, and evaluating facility needs, vehicle maintenance and replacement, communications infrastructure, and the District's centralized purchasing operation. The Support Services Manager, with the support of the Assistant Chief and the Captain, also coordinate the installation and maintenance of all emergency communication equipment in vehicles as well as those used by front-line personnel.

Another function of Logistics is the purchasing and maintenance of equipment and vehicles owned and operated by the District. This includes emergency apparatus, automobiles, suppression, and communication equipment. Equipment and vehicles are purchased through a variety of methods including utilization of the Washington State Purchasing Cooperative contracts, inter-local governmental bids, as well as advertising and bidding for equipment as a sole purchaser.

Facilities

The Facilities Division is responsible for the facilities owned by Central Pierce Fire & Rescue as well as the Orting Valley Fire & Rescue Stations; specifically, nine District fire stations, three leased stations owned by the City of Puyallup, three Orting Valley Fire & Rescue Stations, one technology office, two training towers, one training center, the administration complex, and one vehicle maintenance shop.

Station Captains are primarily responsible for overseeing and requesting major maintenance projects for their respective stations. Should the services of a contractor be required to make the necessary repairs, modifications or enhancements, the Assistant Chief of Logistics will oversee the development of specifications, the advertisement of bids and eventual contract award or hire a contractor directly if the project is small. The Assistant Chief of Logistics may assist, as required, in the acquisition of land and/or facilities.

This Division also accounts for all costs specifically associated with the stations themselves. This includes all building maintenance and utilities.

2024 Budgeted Position Counts

Position	2023 Positions	2024 Positions	Position Change	% Change
Support Services Mgr	0.00	1.00	1.00	100.0%
Assistant Chief	1.00	1.00	0.00	0.0%
Captain – Days	1.00	1.00	0.00	0.0%
Facilities Maintenance Lead	1.00	1.00	0.00	0.0%
Facilities Maintenance Tech	2.00	2.00	0.00	0.0%
Grounds Maintenance Tech	2.00	2.00	0.00	0.0%
Hydrant Workers (move frm Ops)	2.00	2.00	0.00	0.0%
Total:	9.00	10.00	1.00	11.1%

Program Budgets

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
204 Logistics						
	51101 Regular Time	402,010	600,810	792,152	191,342	31.8%
	51102 Part Time	0	22,060	22,080	20	0.1%
	51121 Comp Time Off	1,169	0	0	0	0.0%
	51122 Holiday	11,605	0	0	0	0.0%
	51123 Sick Leave	41,516	0	0	0	0.0%
	51124 Vacation	31,688	0	0	0	0.0%
	51127 Bereavement Leave	780	0	0	0	0.0%
	51141 Holiday Buy-Back	11,094	15,000	15,000	0	0.0%
	51142 Sick Leave Buy-Back	3,948	8,500	8,500	0	0.0%
	51146 Holiday Payout	1,930	0	0	0	0.0%
	51147 Sick Leave Payout	17,941	0	0	0	0.0%
	51148 Vacation Payout	24,980	0	0	0	0.0%
	51149 Comp Time Payout	1,009	0	0	0	0.0%
	51151 Paramedic Premium Pay	0	0	2,977	2,977	100.0%
	51159 Duty Chief Pay	0	2,850	0	(2,850)	-100.0%
	51170 Longevity Pay	21,805	28,875	39,356	10,481	36.3%
	51199 Salary Budget Entry	0	276,873	237,300	(39,573)	-14.3%
	51201 Overtime	1,745	3,600	15,000	11,400	316.7%
	52001 FICA/Medicare	8,630	11,846	15,236	3,390	28.6%
	52002 Retirement	38,722	50,397	72,747	22,350	44.3%
	52003 Medical/Dental	139,539	168,547	245,784	77,237	45.8%
	52005 L & I	21,496	28,230	30,284	2,054	7.3%
	52007 Deferred Compensation	20,737	21,000	35,760	14,760	70.3%
	52011 Uniforms	60,492	153,000	93,000	(60,000)	-39.2%
	52012 Tool Allowance	1,200	1,200	3,750	2,550	212.5%
	52013 Disability/Pension	166	360	360	0	0.0%
	52014 Quartermaster	26,984	30,000	70,000	40,000	133.3%
	52017 HRA	9,936	11,040	15,456	4,416	40.0%
	52019 WA Paid FMLA	828	1,000	1,000	0	0.0%
	52020 Uniforms Class A	768	0	0	0	0.0%
	53101 Office Supplies	6,755	11,255	11,205	(50)	-0.4%
	53102 Books/Manuals	33	200	200	0	0.0%
	53121 Cleaning Supplies	17,272	18,360	16,910	(1,450)	-7.9%
	53141 Operating Supplies	67,750	68,630	93,750	25,120	36.6%
	53142 Equipment Repair Parts	12,583	17,820	27,000	9,180	51.5%
	53146 Building Repair Parts	13,653	22,621	33,000	10,379	45.9%
	53171 Food	920	500	2,300	1,800	360.0%
	53201 Fuel	670,889	760,000	760,000	0	0.0%
	53501 Small Tools & Equipment	98,820	109,335	174,145	64,810	59.3%
	53504 Hose Replacement	1,815	36,225	39,000	2,775	7.7%

Program Budgets

204 Logistics (Continued)

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
204 Logistics						
	54191 Other Professional Services	36,777	28,701	70,706	42,005	146.4%
	54221 Postage	1,526	1,000	1,200	200	20.0%
	54301 Per Diem	0	200	200	0	0.0%
	54311 Lodging	0	684	1,000	316	46.2%
	54331 Mileage	387	300	400	100	33.3%
	54341 Airfare	30	0	0	0	0.0%
	54502 Other Operating Rental	1,243	2,438	7,438	5,000	205.1%
	54701 Gas	33,868	34,670	48,925	14,255	41.1%
	54705 Propane	14,853	12,500	29,300	16,800	134.4%
	54711 Water	34,766	41,580	52,180	10,600	25.5%
	54712 Surface Water Management	28,441	66,200	49,900	(16,300)	-24.6%
	54721 Sewer	26,569	32,041	36,551	4,510	14.1%
	54731 Electricity	180,903	191,175	204,575	13,400	7.0%
	54741 Garbage	41,489	38,300	36,650	(1,650)	-4.3%
	54801 Building Repair/Maintenance	91,458	40,000	200,000	160,000	400.0%
	54811 Equipment Repair/Maintenance	12,891	5,500	5,500	0	0.0%
	54813 Maintenance Agreements	240	10,000	10,000	0	0.0%
	54815 SCBA Air Compressor Repair	11,406	7,000	7,000	0	0.0%
	54911 Contractual Services	20,258	29,500	30,000	500	1.7%
	54912 Fees/Permits	318	1,000	2,000	1,000	100.0%
	54914 Penalties and Late Fees	1,148	0	0	0	0.0%
	54921 Registration	600	467	10,067	9,600	2055.7%
	54922 Certifications	0	0	1,900	1,900	100.0%
	54941 Printing & Binding	740	0	0	0	0.0%
	54961 B & O Tax	(63)	0	0	0	0.0%
	56431 Equipment - Miscellaneous	21,427	0	0	0	0.0%
204 Logistics Total		2,354,483	3,023,390	3,678,744	655,354	21.7%

Program Budgets

205 Central Stores

Central Stores

The responsibilities of the Central Stores Division are to, within the parameters of the District’s purchasing policy, purchase, inventory, and deliver supplies to all Central Pierce stations and administrative offices when requested. This Division is also responsible to ensure appropriate stock levels are available for emergency responders to respond quickly and efficiently to citizens.

This Division also maintains an inspection and maintenance program for personal protective equipment as well as fitting personnel with bunker gear, uniforms, and equipment as required.

Runners (Courier Service)

The Runner Program provides Central Pierce Fire & Rescue with a courier service. Employees for this program (known as “Runners”) include one full time runner, as well as civilians who pick up and deliver mail, equipment, supplies, etc. and perform day-to-day errands. The Runners also pick up backboards and other miscellaneous equipment left at hospitals and return the items to other area fire districts that participate in the runner program. The Purchasing Manager is responsible for scheduling the Runners daily.

2024 Budgeted Position Counts

Position	2023 Positions	2024 Positions	Position Change	% Change
Purchasing Manager	1.00	1.00	0.00	0.0%
Main Runner	2.00	2.00	0.00	0.0%
Total:	3.00	3.00	0.00	0.0%

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
205 Central Stores						
	51101 Regular Time	122,214	140,270	202,176	61,906	44.1%
	51102 Part Time	15,486	0	0	0	0.0%
	51111 Admin Acting Pay	5,124	2,249	5,000	2,751	122.3%
	51122 Holiday	5,072	0	0	0	0.0%
	51123 Sick Leave	4,944	0	0	0	0.0%
	51124 Vacation	12,665	0	0	0	0.0%
	51141 Holiday Buy-Back	2,618	3,500	3,500	0	0.0%
	51142 Sick Leave Buy-Back	0	1,100	1,100	0	0.0%
	51170 Longevity Pay	7,666	9,312	10,739	1,427	15.3%
	51199 Salary Budget Entry	0	64,000	0	(64,000)	-100.0%
	51201 Overtime	841	511	511	0	0.0%
	52001 FICA/Medicare	3,635	2,399	3,441	1,042	43.4%
	52002 Retirement	16,553	16,517	22,962	6,445	39.0%
	52003 Medical/Dental	2,770	10,880	50,444	39,564	363.6%
	52005 L & I	10,162	10,000	10,716	716	7.2%
	52007 Deferred Compensation	6,000	7,200	10,800	3,600	50.0%
	52017 HRA	8,000	8,000	12,000	4,000	50.0%
	52019 WA Paid FMLA	284	300	300	0	0.0%

Program Budgets

205 Central Stores (Continued)

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
205 Central Stores						
	53101 Office Supplies	321	0	500	500	100.0%
	53131 Clothing	0	2,400	6,750	4,350	181.3%
	53141 Operating Supplies	1,089	0	2,500	2,500	100.0%
	53198 Inventory	32,996	20,000	20,000	0	0.0%
	53501 Small Tools & Equipment	565	775	1,000	225	29.0%
	54191 Other Professional Services	0	0	315	315	100.0%
	54911 Contractual Services	0	200	200	0	0.0%
	57000 Lease Rent LT Nonowner	0	0	121,044	121,044	100.0%
205 Central Stores Total		259,005	299,613	485,998	186,385	62.2%

Program Budgets

206 Emergency Management

Emergency Management

The emergency management division keeps the District prepared to protect life and safety in events such as volcanic activity, earthquakes, man-made catastrophes, and other low frequency high risk events.

2024 Budgeted Position Counts

Position	2023 Positions	2024 Positions	Position Change	% Change
Emergency Mgmt Chief	0.00	1.00	1.00	100.0%
Total:	0.00	1.00	1.00	100.0%

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
206 Emergency Mgmt						
	51101 Regular Time	0	0	247,312	247,312	100.0%
	51141 Holiday Buy-Back	0	0	4,000	4,000	100.0%
	51170 Longevity Pay	0	0	9,906	9,906	100.0%
	51201 Overtime	0	0	10,000	10,000	100.0%
	52001 FICA/Medicare	0	0	4,033	4,033	100.0%
	52002 Retirement	0	0	15,402	15,402	100.0%
	52003 Medical/Dental	0	0	20,844	20,844	100.0%
	52005 L & I	0	0	5,319	5,319	100.0%
	52007 Deferred Compensation	0	0	5,280	5,280	100.0%
	52017 HRA	0	0	2,208	2,208	100.0%
	52019 WA Paid FMLA	0	0	200	200	100.0%
	53101 Office Supplies	0	0	3,500	3,500	100.0%
	53102 Books/Manuals	0	0	1,000	1,000	100.0%
	53141 Operating Supplies	0	0	1,000	1,000	100.0%
	53145 Software	0	0	100,000	100,000	100.0%
	53171 Food	0	0	2,000	2,000	100.0%
	53501 Small Tools & Equipment	0	0	10,000	10,000	100.0%
	53503 Audio - Visual Equipment	0	0	1,000	1,000	100.0%
	54143 Instructors	0	0	5,000	5,000	100.0%
	54301 Per Diem	0	0	4,000	4,000	100.0%
	54311 Lodging	0	0	3,500	3,500	100.0%
	54341 Airfare	0	0	2,000	2,000	100.0%
	54741 Garbage	0	0	1,750	1,750	100.0%
	54921 Registration	0	0	10,000	10,000	100.0%
	56421 Equipment - Furniture	0	0	50,000	50,000	100.0%
	56433 Capital - Communication	0	0	10,000	10,000	100.0%
206 Emergency Mgmt Total		0	0	529,254	529,254	100.0%

Program Budgets

210 Information Technology

The Information Technology (IT) Division is responsible for collaboration with department leadership to develop IT Consortium Support and Services, determine and develop new technology and methodologies enterprise-wide for all 44 fire stations and 800+ end users throughout the IT Consortium for Central Pierce Fire and Rescue, Graham Fire, and Orting Valley Fire & Rescue.

The IT Division is responsible for production operations, production applications, services and support, desktop, telecommunications, networks, servers, and data centers. This includes Commissioner Board presentations, budgetary and financial planning. The IT Division is responsible for defining and implementing the technical strategic plans, objectives and governance process around technology to help the organization’s structure and accountability long-term over the next 5-10 years ensuring management controls and best practices are shared across all operations.

The IT Division also provides third-party application support for the fire and medical records management systems (ESO), mobile data computers (MDCs), as well as the links between South Sound 911’s Dispatch Center and the District’s ESO.

District operations have increased the utilization of technology in all facets of emergency response, from initial dispatch through end reporting. The IT Division integrates these technologies across Divisions in the most effective manner possible.

2024 Budgeted Position Counts

Position	2023 Positions	2024 Positions	Position Change	% Change
IT Director	1.00	1.00	0.00	0.0%
Help Desk Supervisor	1.00	1.00	0.00	0.0%
Network Systems Specialist	1.00	1.00	0.00	0.0%
Systems Administrator	2.00	2.00	0.00	0.0%
IT Technician	4.00	3.00	-1.00	-25.0%
Support Specialist	1.00	1.00	0.00	0.0%
Total:	10.00	9.00	-1.00	-10.0%

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
210 IS						
	51101 Regular Time	629,686	832,090	1,002,376	170,286	20.5%
	51104 Union Business	55	0	0	0	0.0%
	51121 Comp Time Off	4,484	0	0	0	0.0%
	51122 Holiday	28,737	0	0	0	0.0%
	51123 Sick Leave	41,213	0	0	0	0.0%
	51124 Vacation	32,989	0	0	0	0.0%
	51127 Bereavement Leave	852	0	0	0	0.0%
	51129 Military Leave	7,679	0	0	0	0.0%
	51141 Holiday Buy-Back	6,607	13,500	10,000	(3,500)	-25.9%
	51149 Comp Time Payout	3,232	0	0	0	0.0%

Program Budgets

210 Information Technology (Continued)

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
210 IS						
	51156 Staffing Person Pay	0	0	12,000	12,000	100.0%
	51160 IT Standby Pay	9,735	20,130	16,130	(4,000)	-19.9%
	51170 Longevity Pay	4,861	5,129	20,163	15,034	293.1%
	51199 Salary Budget Entry	0	130,000	0	(130,000)	-100.0%
	51201 Overtime	5,903	22,896	22,896	0	0.0%
	52001 FICA/Medicare	11,798	15,000	16,710	1,710	11.4%
	52002 Retirement	79,778	93,069	111,547	18,478	19.9%
	52003 Medical/Dental	200,806	214,759	259,692	44,933	20.9%
	52005 L & I	3,005	31,602	4,023	(27,579)	-87.3%
	52007 Deferred Compensation	37,300	32,400	32,400	0	0.0%
	52013 Disability/Pension	429	840	720	(120)	-14.3%
	52017 HRA	25,393	24,056	24,056	0	0.0%
	52019 WA Paid FMLA	1,247	1,500	1,500	0	0.0%
	52021 Vehicle Allowance	0	0	19,800	19,800	100.0%
	53101 Office Supplies	337	250	250	0	0.0%
	53102 Books/Manuals	0	250	250	0	0.0%
	53141 Operating Supplies	462	500	1,500	1,000	200.0%
	53145 Software	0	370	370	0	0.0%
	53501 Small Tools & Equipment	61,507	104,460	105,178	718	0.7%
	54191 Other Professional Services	66,349	25,030	5,000	(20,030)	-80.0%
	54202 Communication Connection	362,718	374,237	398,237	24,000	6.4%
	54331 Mileage	281	400	400	0	0.0%
	54502 Other Operating Rental	0	123,400	0	(123,400)	-100.0%
	54811 Equipment Repair/Maintenance	2,346	4,000	0	(4,000)	-100.0%
	54813 Maintenance Agreements	464,733	611,301	899,123	287,822	47.1%
	54902 Subscriptions	24	4,064	4,064	0	0.0%
	54914 Penalties and Late Fees	358	0	0	0	0.0%
	54921 Registration	0	8,000	8,000	0	0.0%
	56411 Equipment - Computer/Software	77,266	55,110	0	(55,110)	-100.0%
	57000 Lease Rent LT Nonowner	0	0	120,000	120,000	100.0%
210 IS Total		2,172,170	2,748,343	3,096,385	348,042	12.7%

Program Budgets

218/220/222 IT – Outside Districts

The IT Consortium for Central Pierce Fire and Rescue includes Graham Fire, Key Peninsula Fire and Orting Valley Fire.

2024 Budgeted Position Counts - No Budgeted Positions.

2024 Adopted Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
218 Gig Harbor Fire						
	53401 Resale Items	13,102	59,580	0	(59,580)	-100.0%
	54191 Other Professional Services	0	5,340	0	(5,340)	-100.0%
	54202 Communication Connection	104,549	175,100	0	(175,100)	-100.0%
	54813 Maintenance Agreements	15,705	58,800	0	(58,800)	-100.0%
	218 Gig Harbor Fire Total	133,356	298,820	0	(298,820)	-100.0%
220 Graham Fire & Rescue						
	53401 Resale Items	31,544	104,860	58,900	(45,960)	-43.8%
	54191 Other Professional Services	0	6,780	0	(6,780)	-100.0%
	54202 Communication Connection	69,996	96,500	96,500	0	0.0%
	54813 Maintenance Agreements	15,335	20,600	20,600	0	0.0%
	220 Graham Fire & Rescue Total	116,875	228,740	176,000	(52,740)	-23.1%
222 Key Pen Fire						
	53401 Resale Items	4,786	43,850	33,400	(10,450)	-23.8%
	54191 Other Professional Services	0	2,850	0	(2,850)	-100.0%
	54202 Communication Connection	50,202	39,900	62,300	22,400	56.1%
	54813 Maintenance Agreements	7,511	10,700	7,700	(3,000)	-28.0%
	222 Key Pen Fire Total	62,499	97,300	103,400	6,100	6.3%

Program Budgets

230 Training

The Training Division is responsible for coordinating and scheduling the majority of department training. Central Pierce Fire & Rescue provides all suppression personnel with initial training, and on-going training for skills maintenance. The Training Division manages all training requirements. The maintenance of firefighter skills is accomplished in a variety of ways including: outside instructors, company level training, battalion level training, monthly reading assignments, online web-based computer training, monthly written tests, and in-house academies. Personnel attend conferences and classes outside the department for specialized training as well.

Training operates in compliance with requirements established by Washington Administrative Code (WAC), Revised Code of Washington (RCW), and the standards of the National Fire Protection Association (NFPA). As standards change, training programs, records, and District policy, are continually evaluated and updated to remain in compliance.

Technology is an integral part of the Training Division operations. Use of the computer network and an intranet web page have optimized training by keeping emergency crews and administrative personnel up-to-date on training information, opportunities, and schedules.

2024 Budgeted Position Counts

Position	2023 Positions	2024 Annual Positions	Position Change	% Change
Assistant Chief	1.00	1.00	0.00	0.0%
Battalion Chief	0.00	1.00	1.00	100.0%
Captain - Days	1.00	2.00	1.00	100.0%
Lieutenant - Days	2.00	3.00	1.00	50.0%
Support Specialist	1.00	2.00	1.00	100.0%
Total:	5.00	9.00	4.00	80.0%

2024 Adopted Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
230 Training						
	51101 Regular Time	372,229	525,570	896,092	370,522	70.5%
	51103 Seminar/School	(303)	0	0	0	0.0%
	51121 Comp Time Off	47	0	0	0	0.0%
	51122 Holiday	13,483	0	0	0	0.0%
	51123 Sick Leave	21,644	0	0	0	0.0%
	51124 Vacation	42,683	0	0	0	0.0%
	51130 Kelly Day	2,582	0	0	0	0.0%
	51141 Holiday Buy-Back	5,755	15,500	9,500	(6,000)	-38.7%
	51142 Sick Leave Buy-Back	3,139	10,000	6,000	(4,000)	-40.0%
	51146 Holiday Payout	5,150	0	0	0	0.0%
	51147 Sick Leave Payout	18,013	0	0	0	0.0%
	51148 Vacation Payout	61,946	0	0	0	0.0%
	51159 Duty Chief Pay	0	0	6,696	6,696	100.0%
	51164 Project Pay	0	4,550	4,550	0	0.0%
	51170 Longevity Pay	33,730	37,054	72,982	35,928	97.0%
	51199 Salary Budget Entry	0	198,000	408,183	210,183	106.2%
	51201 Overtime	466,836	405,942	405,942	0	0.0%
	52001 FICA/Medicare	15,325	9,041	15,583	6,542	72.4%
	52002 Retirement	54,747	35,937	66,342	30,405	84.6%

Program Budgets

230 Training (Continued)

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
	52003 Medical/Dental	100,179	106,461	217,860	111,399	104.6%
	52005 L & I	17,406	19,242	27,489	8,247	42.9%
	52007 Deferred Compensation	14,996	18,900	33,600	14,700	77.8%
	52010 Personal Protective Equipment	0	93,750	93,750	0	0.0%
	52011 Uniforms	0	18,000	18,000	0	0.0%
	52013 Disability/Pension	0	0	0	0	0.0%
	52014 Quartermaster	0	2,100	2,100	0	0.0%
	52017 HRA	35,279	11,224	20,480	9,256	82.5%
	52019 WA Paid FMLA	1,391	2,000	2,000	0	0.0%
	52092 NLEC Retirement	48	300	0	(300)	-100.0%
	52099 Benefits-Budget Entry Only	0	0	71,884	71,884	100.0%
	53101 Office Supplies	4,183	3,625	3,625	0	0.0%
	53102 Books/Manuals	17,127	4,000	4,000	0	0.0%
	53121 Cleaning Supplies	0	0	550	550	100.0%
	53141 Operating Supplies	16,852	20,000	20,000	0	0.0%
	53142 Equipment Repair Parts	0	500	500	0	0.0%
	53145 Software	1,639	2,500	2,500	0	0.0%
	53171 Food	9,488	2,000	2,000	0	0.0%
	53501 Small Tools & Equipment	5,804	2,500	3,000	500	20.0%
	53503 Audio - Visual Equipment	1,397	4,000	4,000	0	0.0%
	54143 Instructors	26,025	15,000	15,000	0	0.0%
	54191 Other Professional Services	10,834	500	500	0	0.0%
	54301 Per Diem	3,372	7,978	7,978	0	0.0%
	54311 Lodging	15,643	21,450	21,450	0	0.0%
	54331 Mileage	4,881	2,000	2,000	0	0.0%
	54341 Airfare	6,585	7,871	7,871	0	0.0%
	54502 Other Operating Rental	7,129	5,600	5,600	0	0.0%
	54741 Garbage	2,405	2,700	2,700	0	0.0%
	54901 Dues/Membership Fees	3,066	3,400	3,400	0	0.0%
	54902 Subscriptions	49,226	50,200	50,200	0	0.0%
	54911 Contractual Services	82,250	0	50,000	50,000	100.0%
	54921 Registration	42,858	72,000	72,000	0	0.0%
	54922 Certifications	8,032	4,000	4,000	0	0.0%
	54941 Printing & Binding	56	0	0	0	0.0%
	56401 Equipment - Vehicles	0	0	50,000	50,000	100.0%
230 Training Total		1,605,157	1,745,395	2,711,907	966,512	55.4%

Program Budgets

232 Pierce County Fire Training Consortium (PCFTC)

The District is one of five agencies that collaborates to operate the Pierce County Fire Training Consortium. The Consortium provides recruit and incumbent training.

2024 Budgeted Position Counts – Positions are contributed from the participating agencies.

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
232 PCTC						
	52010 Personal Protective Equipment	0	0	5,000	5,000	100.0%
	52014 Quartermaster	0	0	15,000	15,000	100.0%
	53102 Books/Manuals	0	0	40,000	40,000	100.0%
	53121 Cleaning Supplies	0	0	200	200	100.0%
	53141 Operating Supplies	0	0	160,000	160,000	100.0%
	53171 Food	0	0	6,000	6,000	100.0%
	53501 Small Tools & Equipment	0	0	75,000	75,000	100.0%
	54143 Instructors	0	0	50,000	50,000	100.0%
	54191 Other Professional Services	0	0	25,000	25,000	100.0%
	54331 Mileage	0	0	200	200	100.0%
	54502 Other Operating Rental	0	0	8,000	8,000	100.0%
	54701 Gas	0	0	4,400	4,400	100.0%
	54711 Water	0	0	600	600	100.0%
	54721 Sewer	0	0	1,200	1,200	100.0%
	54731 Electricity	0	0	5,000	5,000	100.0%
	54741 Garbage	0	0	1,200	1,200	100.0%
	54813 Maintenance Agreements	0	0	140,000	140,000	100.0%
	54902 Subscriptions	0	0	7,500	7,500	100.0%
	54921 Registration	0	0	100	100	100.0%
	54941 Printing & Binding	0	0	2,000	2,000	100.0%
232 PCTC Total		0	0	546,400	546,400	100.0%

Program Budgets

235 Academy

In 2024, the Academy now falls under the Pierce County Fire Training Consortium or is part of an experimental Training Engine known as E41.

2024 Budgeted Position Counts

Position	2023 Positions	2024 Positions	Position Change	% Change
Hourly Trainer	1.00	1.00	0.00	0.0%
Total:	1.00	1.00	0.00	0.0%

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
235 Academy						
	51102 Part Time	4,515	7,640	8,340	700	9.2%
	51201 Overtime	244,636	175,120	1,414,380	1,239,260	707.7%
	52001 FICA/Medicare	3,894	908	704	(204)	-22.5%
	52002 Retirement	13,348	1,189	0	(1,189)	-100.0%
	52003 Medical/Dental	36	0	0	0	0.0%
	52005 L & I	405	500	277	(223)	-44.6%
	52007 Deferred Compensation	0	3,600	3,600	0	0.0%
	52010 Personal Protective Equipment	239,081	156,250	0	(156,250)	-100.0%
	52011 Uniforms	28,283	30,000	0	(30,000)	-100.0%
	52014 Quartermaster	8,929	3,500	0	(3,500)	-100.0%
	52019 WA Paid FMLA	325	500	0	(500)	-100.0%
	53101 Office Supplies	195	4,375	0	(4,375)	-100.0%
	53102 Books/Manuals	2,801	24,000	0	(24,000)	-100.0%
	53132 Employee Recognition Supplies	710	4,000	0	(4,000)	-100.0%
	53141 Operating Supplies	20,213	20,000	0	(20,000)	-100.0%
	53147 Breathing Apparatus Supplies	3,828	32,000	0	(32,000)	-100.0%
	53171 Food	3,126	4,000	0	(4,000)	-100.0%
	53501 Small Tools & Equipment	11,773	20,000	0	(20,000)	-100.0%
	54111 Advertising	2,504	1,600	0	(1,600)	-100.0%
	54143 Instructors	0	4,000	0	(4,000)	-100.0%
	54171 Medical Exams	88,588	72,800	0	(72,800)	-100.0%
	54191 Other Professional Services	83,575	76,800	0	(76,800)	-100.0%
	54311 Lodging	4,796	10,800	8,400	(2,400)	-22.2%
	54502 Other Operating Rental	8,845	0	0	0	0.0%
	54741 Garbage	112	2,000	2,000	0	0.0%
	54911 Contractual Services	0	0	0	0	0.0%
	54922 Certifications	1,226	4,000	3,000	(1,000)	-25.0%
	54941 Printing & Binding	0	2,000	2,000	0	0.0%
235 Academy Total		775,744	661,582	1,442,701	781,119	118.1%

Program Budgets

240 Communication

The Communications Division oversees the acquisition of all emergency communication equipment and applications including portable, mobile, and base station radios, pagers, 800 MHz communication system, and dispatch services. The purchasing of emergency equipment is done through a variety of methods including the utilization of Washington State Purchasing Cooperative contracts, inter-local governmental bids, as well as advertising and bidding for equipment. This division is managed by the Assistant Chief of Logistics with direction and input from the Operations division.

2024 Budgeted Position Counts - No Budgeted Positions.

2024 Adopted Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
240 Communications						
	53142 Equipment Repair Parts	974	7,000	20,000	13,000	185.7%
	53502 Communication Equipment	8,715	10,000	10,000	0	0.0%
	54181 Dispatch	1,305,980	1,305,980	1,305,980	0	0.0%
	54182 Radio System Fees	154,488	163,000	193,200	30,200	18.5%
	54811 Equipment Repair/Maintenance	3,685	7,000	9,500	2,500	35.7%
	54911 Contractual Services	1,805	4,400	4,400	0	0.0%
	56433 Capital - Communication	0	20,000	20,000	0	0.0%
240 Communications Total		1,475,647	1,517,380	1,563,080	45,700	3.0%

Program Budgets

250 Safety

The Assistant Chief of Safety ensures health and safety laws, rules, protocols, policies, and applicable industry standards are maintained and followed.

2024 Budgeted Position Counts

Position	2023 Positions	2024 Positions	Position Change	% Change
Assistant Chief	1.00	1.00	0.00	0.0%
Crisis Intervention Coordinator*	1.00	0.00	-1.00	-100%
Wellness Coordinator*	1.00	0.00	-1.00	-100%
Total:	3.00	1.00	-2.00	-66.7%

*Both Positions Moved to the New Division 255 Health & Wellness

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
250 Safety						
	51101 Regular Time	132,025	311,180	201,676	(109,504)	-35.2%
	51122 Holiday	4,083	0	0	0	0.0%
	51123 Sick Leave	9,302	0	0	0	0.0%
	51124 Vacation	34,848	0	0	0	0.0%
	51141 Holiday Buy-Back	8,583	6,500	8,500	2,000	30.8%
	51159 Duty Chief Pay	0	2,850	3,348	498	17.5%
	51164 Project Pay	418	5,448	5,448	0	0.0%
	51170 Longevity Pay	18,184	20,823	21,761	938	4.5%
	51199 Salary Budget Entry	0	150,000	0	(150,000)	-100.0%
	51201 Overtime	36,545	120,912	99,600	(21,312)	-17.6%
	52001 FICA/Medicare	3,607	5,256	3,570	(1,686)	-32.1%
	52002 Retirement	13,242	25,153	13,636	(11,517)	-45.8%
	52003 Medical/Dental	24,492	44,281	27,132	(17,149)	-38.7%
	52005 L & I	6,033	10,780	5,319	(5,461)	-50.7%
	52007 Deferred Compensation	4,764	8,700	5,280	(3,420)	-39.3%
	52010 Personal Protective Equipment	619,357	999,700	550,000	(449,700)	-45.0%
	52017 HRA	2,208	6,208	2,208	(4,000)	-64.4%
	52019 WA Paid FMLA	288	500	500	0	0.0%
	53141 Operating Supplies	1,653	1,000	3,000	2,000	200.0%
	53147 Breathing Apparatus Supplies	19,486	65,000	73,300	8,300	12.8%
	53501 Small Tools & Equipment	31,214	24,000	48,000	24,000	100.0%

Program Budgets

250 Safety (Continued)

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
250 Safety						
	54143 Instructors	0	8,000	8,000	0	0.0%
	54171 Medical Exams	23,542	44,500	44,500	0	0.0%
	54191 Other Professional Services	14,060	15,000	15,000	0	0.0%
	54301 Per Diem	330	500	500	0	0.0%
	54311 Lodging	802	1,400	1,400	0	0.0%
	54331 Mileage	461	0	0	0	0.0%
	54341 Airfare	0	1,200	1,200	0	0.0%
	54811 Equipment Repair/Maintenance	7,236	8,300	8,300	0	0.0%
	54812 Equip Repair/Breath Apparatus	165	0	0	0	0.0%
	54813 Maintenance Agreements	495	3,800	3,800	0	0.0%
	54814 Personal Prot Equip Repair	53,175	70,000	95,000	25,000	35.7%
	54901 Dues/Membership Fees	274	485	485	0	0.0%
	54902 Subscriptions	6,653	7,800	7,800	0	0.0%
	54911 Contractual Services	32,392	95,000	95,000	0	0.0%
	54921 Registration	4,230	9,200	9,200	0	0.0%
	54922 Certifications	0	450	450	0	0.0%
	56401 Equipment - Vehicles	0	30,000	0	(30,000)	-100.0%
	56411 Equipment - Computer/Software	0	36,000	0	(36,000)	-100.0%
	56431 Equipment - Miscellaneous	133,041	55,000	0	(55,000)	-100.0%
	56432 Capital - Breathing Apparatus	0	0	65,000	65,000	100.0%
250 Safety Total		1,247,188	2,194,926	1,427,913	(767,013)	-34.9%

Program Budgets

255 Health & Wellness

The Health and Wellness Division was created in 2023 to manage and promote firefighter physical, mental and emotional wellness.

2024 Budgeted Position Counts

Position	2023 Positions	2024 Positions	Position Change	% Change
Assistant Chief Wellness	0.00	1.00	1.00	100.0%
Crisis Intervention Coordinator*	0.00	1.00	1.00	100.0%
Wellness Coordinator*	0.00	1.00	1.00	100.0%
Total:	0.00	3.00	3.00	100.0%

*Both Positions Moved from Safety

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
255 Health & Wellness						
	51101 Regular Time	0	0	504,916	504,916	100.0%
	51159 Duty Chief Pay	0	0	3,348	3,348	100.0%
	51164 Project Pay	0	0	5,448	5,448	100.0%
	51170 Longevity Pay	0	0	19,340	19,340	100.0%
	52001 FICA/Medicare	0	0	8,299	8,299	100.0%
	52002 Retirement	0	0	45,469	45,469	100.0%
	52003 Medical/Dental	0	0	97,128	97,128	100.0%
	52005 L & I	0	0	12,463	12,463	100.0%
	52007 Deferred Compensation	0	0	12,480	12,480	100.0%
	52017 HRA	0	0	6,208	6,208	100.0%
	52019 WA Paid FMLA	0	0	500	500	100.0%
	53501 Small Tools & Equipment	0	0	30,000	30,000	100.0%
	54143 Instructors	0	0	8,000	8,000	100.0%
	54171 Medical Exams	0	0	39,423	39,423	100.0%
	54191 Other Professional Services	0	0	2,000	2,000	100.0%
	54811 Equipment Repair/Maintenance	0	0	3,000	3,000	100.0%
	54813 Maintenance Agreements	0	0	3,350	3,350	100.0%
	54911 Contractual Services	0	0	60,104	60,104	100.0%
	54921 Registration	0	0	2,000	2,000	100.0%
	54922 Certifications	0	0	450	450	100.0%
255 Health & Wellness Total		0	0	863,926	863,926	100.0%

300 Operations (Includes Suppression, EMS, & Grants)300 Suppression:

The main work of the Fire Suppression Division concentrates on responding to 9-1-1 calls. The Suppression Division provides resources in the extinguishment of all types of fires, as well as provides the supplemental resources for specialty teams, Emergency Medical Services operations and non-emergent incidents (service calls, alarm activations, gas leaks, electrical malfunctions, etc.). The District utilizes career personnel to perform the duties of suppression, emergency medical services (EMS), and patient transportation. The costs of personnel are shared between the suppression and EMS budgets.

The primary elements for success are preparedness of personnel and maintaining equipment in a high state of readiness. This is accomplished by devoting duty hours to training in the latest technology, mandated requirements, and core techniques to promote safety and efficiency, pre-planning based on our community's risks, and maintenance of equipment and systems that support the Suppression Division's effort. This division also supports technical advisors and various task work groups whose responsibilities are to research and recommend tools, equipment, and procedures that enhance firefighter safety and job performance.

The retention of a highly skilled workforce, which operates under dynamic, hazardous situations, requires a focus on safety, wellness, system efficiency, and professional growth. Suppression operations are administered by day shift personnel; including an Assistant Chief, a Battalion Chief, and an Operations Analyst.

340 EMS:

The Emergency Medical Services (EMS) Division is responsible for providing emergency medical care to the citizens of the District as well as to others in need through mutual aid agreements. The District provides both advanced life support, basic life support, and medical transport. Emergency medical technicians (EMTs) and paramedics provide immediate medical assessment, evaluation, treatment, and transport. Patients are transported to area receiving facilities as their conditions warrant.

In order to keep their certifications, paramedics and EMTs must continually train to maintain their skills and knowledge in any type of medical emergency. The EMS Division is administered by an Assistant Chief, an EMS Captain, and a Support Specialist assigned to day shift. Each shift has two assigned EMS Lieutenants.

Additionally, Central Pierce has an EMS Transport Levy Program, by which residents of the fire district have no "out of pocket" expense for Emergency Department transports beyond what their insurance will pay. The balance of transport costs not paid by insurance comes from the EMS Levy and is transferred as needed into the budget.

The EMS Division runs the C.A.R.E.S. program as a resource to reduce low acuity incidents through education and care management. This service is contracted to all of CPFR, Graham Fire, and Orting Valley Fire.

Program Budgets

2024 Budgeted Position Counts

Position	2023 Positions	2024 Positions	Position Change	% Change
Assistant Chief EMS	1.00	1.00	0.00	0.0%
Assistant Chief Operations	1.00	1.00	0.00	0.0%
District Chief – Shift	3.00	0.00	-3.00	-100%
Battalion Chief – Shift	6.00	8.00	2.00	33.3%
Battalion Chief Days	1.00	2.00	1.00	100%
C.A.R.E.S. Program Manager	1.00	1.00	0.00	0.0%
C.A.R.E.S. RN	1.00	1.00	0.00	0.0%
Captain – Shift	11.00	15.00	4.00	36.4%
Captain EMS - Days	1.00	2.00	1.00	100.0%
Captain Special Teams – Days	1.00	1.00	0.00	0.0%
Captain Staffing Officer – Days	1.00	1.00	0.00	0.0%
Lieutenant - Shift	58.00	60.00	2.00	3.4%
Firefighter Apparatus Operators	102.00	120.00	18.00	17.6%
Firefighter Paramedics	42.00	45.00	3.00	7.1%
Firefighters	57.00	89.00	32.0	56.1%
Public Information Officer (PIO)*	0.00	1.00	1.00	100.0%
Support Specialist	2.00	2.00	0.00	0.0%
Total:	289.00	350.00	61.00	21.1%

*Reclassified from CGRO and moved to Ops

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
300 Operations & EMS						
	50840 Ending Cash	0	52,385	63,459	11,074	21.1%
	51101 Regular Time	18,400,527	31,524,490	42,069,788	10,545,298	33.5%
	51102 Part Time	9,520	0	0	0	0.0%
	51103 Seminar/School	407,814	0	0	0	0.0%
	51104 Union Business	10,579	0	0	0	0.0%
	51111 Admin Acting Pay	0	4,000	0	(4,000)	-100.0%
	51112 BC Acting Pay	1,573	17,500	5,500	(12,000)	-68.6%
	51113 Lt Acting Pay	75,522	80,000	84,000	4,000	5.0%
	51114 Rescue Driver Pay	131,726	170,220	0	(170,220)	-100.0%
	51115 Mechanic Acting Pay	0	4,000	0	(4,000)	-100.0%
	51116 Engine Driver Pay	187,220	208,040	0	(208,040)	-100.0%
	51117 Ladder Driver Pay	30,063	37,825	0	(37,825)	-100.0%
	51118 Medic Pay	115,192	290,220	290,220	0	0.0%
	51121 Comp Time Off	16,927	0	0	0	0.0%
	51122 Holiday	1,543,438	0	0	0	0.0%
	51123 Sick Leave	2,423,797	0	0	0	0.0%
	51124 Vacation	2,404,669	0	0	0	0.0%
	51127 Bereavement Leave	42,513	0	0	0	0.0%

Program Budgets

300 Operations (Continued)

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
300 Operations & EMS						
	51128 L & I Disability Leave	360,997	0	0	0	0.0%
	51129 Military Leave	99,172	0	0	0	0.0%
	51130 Kelly Day	2,808,800	0	0	0	0.0%
	51141 Holiday Buy-Back	650,028	860,000	775,000	(85,000)	-9.9%
	51142 Sick Leave Buy-Back	115,351	200,000	150,000	(50,000)	-25.0%
	51146 Holiday Payout	20,880	15,200	0	(15,200)	-100.0%
	51147 Sick Leave Payout	121,440	140,000	0	(140,000)	-100.0%
	51148 Vacation Payout	221,424	267,000	0	(267,000)	-100.0%
	51149 Comp Time Payout	20,308	0	0	0	0.0%
	51151 Paramedic Premium Pay	932,985	933,048	1,398,960	465,912	49.9%
	51155 BC Premium Pay	3,798	15,764	15,764	0	0.0%
	51156 Staffing Person Pay	10,368	44,184	11,760	(32,424)	-73.4%
	51157 SCBA Technician Pay	21,680	36,576	26,460	(10,116)	-27.7%
	51158 Mechanic Certification Pay	0	0	3,600	3,600	100.0%
	51159 Duty Chief Pay	21,410	5,700	6,696	996	17.5%
	51162 Gurney Repair	7,776	9,468	8,820	(648)	-6.8%
	51163 Chainsaw Repair	2,592	8,424	8,784	360	4.3%
	51164 Project Pay	6,779	33,531	80,151	46,620	139.0%
	51165 Printing, Engraving	7,776	9,468	8,820	(648)	-6.8%
	51168 Aid Unit Pay	69	0	0	0	0.0%
	51170 Longevity Pay	1,332,757	1,480,671	1,776,388	295,717	20.0%
	51199 Salary Budget Entry	0	3,189,742	1,624,705	(1,565,037)	-49.1%
	51201 Overtime	5,949,963	3,801,500	9,801,500	6,000,000	157.8%
	52001 FICA/Medicare	573,955	543,995	730,000	186,005	34.2%
	52002 Retirement	2,059,946	1,942,181	2,807,332	865,151	44.5%
	52003 Medical/Dental	7,531,095	7,842,678	10,591,269	2,748,591	35.0%
	52005 L & I	1,598,785	1,717,234	1,795,222	77,988	4.5%
	52007 Deferred Compensation	1,280,482	1,392,900	1,788,480	395,580	28.4%
	52010 Personal Protective Equipment	0	42,000	0	(42,000)	-100.0%
	52013 Disability/Pension	0	0	600	600	100.0%
	52017 HRA	582,790	578,136	728,416	150,280	26.0%
	52019 WA Paid FMLA	54,723	67,000	67,600	600	0.9%
	52092 NLEC Retirement	12,499	19,000	0	(19,000)	-100.0%
	53101 Office Supplies	207	1,250	1,250	0	0.0%
	53102 Books/Manuals	5,782	13,600	13,600	0	0.0%
	53132 Employee Recognition Supplies	0	500	500	0	0.0%
	53135 Immunizations	4,805	7,500	7,500	0	0.0%
	53136 Program Supplies	0	250	250	0	0.0%
	53141 Operating Supplies	554,570	565,000	565,000	0	0.0%
	53142 Equipment Repair Parts	0	8,500	8,500	0	0.0%
	53145 Software	0	0	3,100	3,100	100.0%
	53151 Medications	121,951	158,000	158,000	0	0.0%
	53171 Food	12,317	12,500	14,000	1,500	12.0%
	53501 Small Tools & Equipment	127,138	75,000	188,892	113,892	151.9%
	54144 Physician Advisor	41,964	43,223	193,223	150,000	347.0%
	54171 Medical Exams	0	1,200	1,200	0	0.0%
	54191 Other Professional Services	31,140	22,200	22,200	0	0.0%
	54301 Per Diem	380	2,100	2,100	0	0.0%
	54311 Lodging	(362)	6,620	6,620	0	0.0%
	54331 Mileage	478	1,500	1,500	0	0.0%
	54341 Airfare	588	9,000	9,000	0	0.0%
	54502 Other Operating Rental	8,719	8,000	29,000	21,000	262.5%

Program Budgets

300 Operations (Continued)

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
300 Operations & EMS						
	54611 Insurance	233,809	241,324	241,324	0	0.0%
	54742 Hazardous Waste Disposal	1,193	2,000	2,000	0	0.0%
	54811 Equipment Repair/Maintenance	6,977	16,000	16,000	0	0.0%
	54813 Maintenance Agreements	89,917	137,100	175,700	38,600	28.2%
	54901 Dues/Membership Fees	304	535	535	0	0.0%
	54902 Subscriptions	22,737	22,800	22,800	0	0.0%
	54911 Contractual Services	17,686	6,940	6,940	0	0.0%
	54913 Transport Billing Svcs	239,267	250,000	250,000	0	0.0%
	54915 Judgements and Settlements	871	0	0	0	0.0%
	54921 Registration	565	19,700	15,700	(4,000)	-20.3%
	54922 Certifications	5,940	16,830	16,830	0	0.0%
	54925 College Tuition	34,015	42,721	42,721	0	0.0%
	54941 Printing & Binding	899	2,500	2,500	0	0.0%
	54961 B & O Tax	18	0	0	0	0.0%
	56401 Equipment - Vehicles	0	365,000	0	(365,000)	-100.0%
	56411 Equipment - Computer/Software	87,508	0	0	0	0.0%
	56431 Equipment - Miscellaneous	0	0	70,000	70,000	100.0%
300 Operations & EMS Total		53,863,091	59,643,473	78,807,779	19,164,306	32.1%

Program Budgets

310 Community Service Volunteers (CSV's)

The Volunteer Program is designed to assist in the delivery of services at emergency incidents and public information and education events. The program is divided into two areas: community services and chaplains. Currently, we have 23 community services personnel and 5 chaplains.

Volunteers earn points for specific duties and each point has a cash value. The point system is used as a way to reimburse volunteers for expenses incurred while participating in District activities.

2024 Budgeted Position Counts - No Budgeted Positions.

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
310 Volunteers/Residents						
	51106 Points	4,208	20,000	19,900	(100)	-0.5%
	52001 FICA/Medicare	322	0	0	0	0.0%
	52005 L & I	195	300	300	0	0.0%
	52008 EAP	476	0	400	400	100.0%
	52019 WA Paid FMLA	7	100	100	0	0.0%
	54331 Mileage	3,006	3,000	3,000	0	0.0%
310 Volunteers/Residents Total		8,214	23,400	23,700	300	1.3%

Program Budgets

320 Hazardous Materials

Central Pierce Fire & Rescue has a Hazardous Materials (Haz Mat) response team consisting of 18 Haz Mat technicians and one program manager. The team provides the community and surrounding communities with technical expertise, knowledge, skills and abilities during incidents involving hazardous materials that could range from common household chemicals to weapons of mass destruction. Many of the members participate as members of Washington Task Force 1 providing expertise at numerous national disasters over the years as part of the FEMA national response plan. Members have deployed to terrorist attacks in New York and Oklahoma City, hurricanes in Florida, Texas, Georgia, and Hawaii, and to the mudslide in Oso, WA.

2024 Budgeted Position Counts - Positions accounted for in Operations.

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
320	Haz Mat					
	51152 Haz Mat Team Pay	43,512	53,652	68,784	15,132	28.2%
	51155 BC Premium Pay	3,474	4,000	4,000	0	0.0%
	51201 Overtime	119,900	308,560	418,152	109,592	35.5%
	52001 FICA/Medicare	2,423	0	0	0	0.0%
	52002 Retirement	9,083	0	0	0	0.0%
	52019 WA Paid FMLA	162	300	0	(300)	-100.0%
	53136 Program Supplies	0	50	50	0	0.0%
	53141 Operating Supplies	661	1,000	1,000	0	0.0%
	53142 Equipment Repair Parts	0	250	250	0	0.0%
	53501 Small Tools & Equipment	3,690	3,000	195,000	192,000	6400.0%
	54301 Per Diem	1,140	0	0	0	0.0%
	54311 Lodging	2,697	0	0	0	0.0%
	54331 Mileage	585	50	50	0	0.0%
	54341 Airfare	1,666	0	0	0	0.0%
	54502 Other Operating Rental	0	1,000	1,000	0	0.0%
	54911 Contractual Services	1	6,500	6,500	0	0.0%
	54921 Registration	880	0	0	0	0.0%
	56401 Equipment - Vehicles	0	500,000	0	(500,000)	-100.0%
320	Haz Mat Total	189,874	878,362	694,786	(183,576)	-20.9%

Program Budgets

325 Water Rescue

Central Pierce Fire & Rescue’s Water Rescue team is made up of 36 personnel and one program manager. Station 71 in Puyallup and Station 40 each have units that are staffed at all times that can respond to water rescue events throughout the District. Personnel are trained for surface water, swift water and flood water events.

2024 Budgeted Position Counts - Positions accounted for in Operations.

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
325 Water Rescue						
	51161 Water Rescue Pay	0	0	126,672	126,672	100.0%
	51201 Overtime	0	0	0	0	0.0%
	53501 Small Tools & Equipment	0	0	105,000	105,000	100.0%
325 Water Rescue Total		0	0	231,672	231,672	100.0%

Program Budgets

330 Technical Rescue

The primary functions of the Special Operations team are to respond to high risk, low frequency technical rescue calls. The team responds to high angle rope rescue, confined space rescue, trench rescue, swift water rescue, structural collapse rescue, and heavy vehicle/machinery extrication. There are currently 36 members on the team and one program manager.

2024 Budgeted Position Counts - Positions accounted for in Operations.

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
330 Tech Rescue						
	51153 Tech Rescue Team Pay	33,696	66,276	132,288	66,012	99.6%
	51155 BC Premium Pay	3,798	5,000	5,000	0	0.0%
	51201 Overtime	199,638	1,249,560	420,336	(829,224)	-66.4%
	52001 FICA/Medicare	3,376	0	0	0	0.0%
	52002 Retirement	12,925	0	0	0	0.0%
	52010 Personal Protective Equipment	12,169	0	0	0	0.0%
	52019 WA Paid FMLA	280	300	0	(300)	-100.0%
	53102 Books/Manuals	0	100	100	0	0.0%
	53130 Personnel Supplies	1,022	3,000	3,000	0	0.0%
	53141 Operating Supplies	1,694	2,000	2,000	0	0.0%
	53142 Equipment Repair Parts	0	200	200	0	0.0%
	53171 Food	1,028	0	0	0	0.0%
	53501 Small Tools & Equipment	14,576	6,775	524,775	518,000	7645.8%
	54171 Medical Exams	0	120,900	0	(120,900)	-100.0%
	54502 Other Operating Rental	772	2,000	2,000	0	0.0%
	54811 Equipment Repair/Maintenance	72	1,250	1,250	0	0.0%
	54911 Contractual Services	13,121	7,800	7,800	0	0.0%
	54921 Registration	0	148,750	0	(148,750)	-100.0%
	54922 Certifications	55	0	0	0	0.0%
	56401 Equipment - Vehicles	0	500,000	0	(500,000)	-100.0%
	56431 Equipment - Miscellaneous	11,303	0	0	0	0.0%
330 Tech Rescue Total		309,525	2,113,911	1,098,749	(1,015,162)	-48.0%

Program Budgets

400 Prevention and Education

The Prevention & Education Division (P & E) is responsible for Fire Prevention, Fire Investigation, Public Information, Public Education and Public Relations. A variety of activities and responsibilities fall under the following five categories:

Fire Prevention

Within the city limits of Puyallup, Prevention personnel inspect occupancies and property to ensure compliance with International Fire codes and ordinances as adopted by the City of Puyallup. The Fire Prevention section issues and administers operational permits, plan reviews and inspections, and spring and fall Washington State Fairs. In addition, it receives and receipts fees associated with the permitting process.

Throughout the District, the division provides Knox Box service, and other prevention functions. In the unincorporated area of the District, we work closely with the Pierce County Fire Marshal’s Office to coordinate services.

Fire Investigation

Within the city limits of Puyallup, Deputy Fire Marshals respond to emergencies to examine fire scenes and determine the origin and cause of fires. This involves collecting and preserving evidence, interviewing witnesses, and testifying in court proceedings. Background investigations are also conducted in this division for the District.

Public Information

The division is the primary conduit for information to the public about the district. This is provided through public information releases, direct communication with media, The Responder newsletter, Facebook, Twitter, the CPFR website, and other media channels. The Public Information Officer (PIO) provides timely release of information regarding significant incidents.

Public Education

This section provides fire and life safety awareness programs to the public. These include school programs for fifth graders, Safe Sitter® classes, fire extinguisher training, CPR/First Aid classes, and a presentation to high school students addressing driving while impaired. In addition, we coordinate activities to make our communities safer; such as smoke alarm installation and battery replacement, blood pressure checks, sport helmet fittings, and Active Shooter exercises with community members. We also schedule station tours and participate in community events and health and safety fairs.

Public Relations

The Public Relations section develops and seeks to enhance the relationships with the citizens of our District and remain actively involved within the community. Additionally, Community Service Volunteers and the Medical Explorers program provide critical outreach to our citizens.

2024 Budgeted Position Counts

Position	2023 Positions	2024 Positions	Position Change	% Change
Assistant Chief	1.00	1.00	0.00	0.0%
Assistant Fire Marshal	1.00	0.00	-1.00	-100%
Captain Deputy Fire Marshal	1.00	2.00	1.00	100%
Lieutenant Deputy Fire Marshal	4.00	3.00	-1.00	-25.0%
Public Educator	2.00	2.00	0.00	0.0%
Support Specialist	1.00	1.00	0.00	0.0%
Total:	10.00	9.00	-1.00	-10.0%

Program Budgets

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
400 Prevention & Education						
	51101 Regular Time	688,560	838,660	1,164,464	325,804	38.8%
	51119 DFM PAY	5,478	6,312	9,900	3,588	56.8%
	51121 Comp Time Off	540	0	0	0	0.0%
	51122 Holiday	22,200	0	0	0	0.0%
	51123 Sick Leave	115,125	0	0	0	0.0%
	51124 Vacation	108,111	0	0	0	0.0%
	51127 Bereavement Leave	572	0	0	0	0.0%
	51128 L & I Disability Leave	540	0	0	0	0.0%
	51130 Kelly Day	1,297	0	0	0	0.0%
	51141 Holiday Buy-Back	27,734	42,000	42,000	0	0.0%
	51142 Sick Leave Buy-Back	126	9,000	6,000	(3,000)	-33.3%
	51146 Holiday Payout	4,291	0	0	0	0.0%
	51147 Sick Leave Payout	17,568	0	0	0	0.0%
	51148 Vacation Payout	75,546	0	0	0	0.0%
	51151 Paramedic Premium Pay	0	0	5,954	5,954	100.0%
	51159 Duty Chief Pay	0	2,850	3,348	498	17.5%
	51166 K9 Pay	6,700	7,200	0	(7,200)	-100.0%
	51167 PIO Pay	8,480	0	0	0	0.0%
	51170 Longevity Pay	56,358	49,737	68,047	18,310	36.8%
	51199 Salary Budget Entry	0	627,276	0	(627,276)	-100.0%
	51201 Overtime	121,736	185,782	223,000	37,218	20.0%
	52001 FICA/Medicare	18,816	14,439	19,909	5,470	37.9%
	52002 Retirement	71,498	59,653	88,170	28,517	47.8%
	52003 Medical/Dental	219,042	197,650	292,152	94,502	47.8%
	52005 L & I	36,880	36,356	39,505	3,149	8.7%
	52007 Deferred Compensation	36,636	32,700	42,480	9,780	29.9%
	52013 Disability/Pension	64	120	120	0	0.0%
	52017 HRA	36,428	17,848	22,264	4,416	24.7%
	52019 WA Paid FMLA	1,819	2,500	2,500	0	0.0%
	52092 NLEC Retirement	464	200	0	(200)	-100.0%
	53101 Office Supplies	1,124	1,320	1,320	0	0.0%
	53102 Books/Manuals	1,915	1,200	3,000	1,800	150.0%
	53103 Safety Supplies	5,738	5,500	7,500	2,000	36.4%
	53105 Agency Recognition Supplies	3,234	2,000	2,000	0	0.0%
	53132 Employee Recognition Supplies	179	0	0	0	0.0%
	53133 Class Supplies/Extinguishers	0	500	500	0	0.0%
	53134 Class Supplies/CPR	2,949	5,500	5,500	0	0.0%
	53136 Program Supplies	6,017	7,500	7,500	0	0.0%
	53137 Program Supplies/Safe Sitter	3,537	3,750	9,000	5,250	140.0%
	53138 Program Supplies/Schools	5,152	30,800	35,000	4,200	13.6%
	53139 Program Supplies/WW Fair	5,531	14,500	17,500	3,000	20.7%
	53141 Operating Supplies	1,904	2,700	2,700	0	0.0%
	53145 Software	572	0	35,000	35,000	100.0%
	53171 Food	593	500	2,000	1,500	300.0%
	53401 Resale Items	0	500	500	0	0.0%
	53501 Small Tools & Equipment	17,817	24,100	41,700	17,600	73.0%
	54111 Advertising	182	1,000	1,000	0	0.0%
	54191 Other Professional Services	4,222	5,500	6,500	1,000	18.2%

Program Budgets

400 Prevention and Education (Continued)

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
400 Prevention & Education						
	54221 Postage	15,246	20,200	20,200	0	0.0%
	54301 Per Diem	2,565	3,900	6,000	2,100	53.8%
	54311 Lodging	5,502	9,500	14,630	5,130	54.0%
	54331 Mileage	1,201	700	1,000	300	42.9%
	54341 Airfare	2,398	6,400	10,000	3,600	56.3%
	54811 Equipment Repair/Maintenance	22	500	500	0	0.0%
	54813 Maintenance Agreements	0	1,420	1,420	0	0.0%
	54901 Dues/Membership Fees	1,965	3,000	4,000	1,000	33.3%
	54902 Subscriptions	569	7,640	7,640	0	0.0%
	54911 Contractual Services	535	500	48,500	48,000	9600.0%
	54912 Fees/Permits	180	0	0	0	0.0%
	54921 Registration	6,031	9,600	5,400	(4,200)	-43.8%
	54922 Certifications	2,550	1,900	1,100	(800)	-42.1%
	54941 Printing & Binding	36,396	14,000	19,000	5,000	35.7%
	54961 B & O Tax	0	120	120	0	0.0%
	56401 Equipment - Vehicles	0	180,000	0	(180,000)	-100.0%
	56431 Equipment - Miscellaneous	0	40,000	15,000	(25,000)	-62.5%
400 Prevention & Education Total		1,818,435	2,536,533	2,362,543	(173,990)	-6.9%

Program Budgets

650 Shop

The District owns and operates a maintenance shop for the repair and maintenance of vehicles and small equipment it owns, including emergency apparatus, automobiles, and suppression / communications equipment and station generators.

2024 Budgeted Position Counts

Position	2023 Positions	2024 Positions	Position Change	% Change
Shop Supervisor	0.00	1.00	1.00	100%
Lead Mechanic	2.00	1.00	-1.00	-50.0%
Mechanic	6.00	7.00	1.00	16.7%
Support Specialist	1.00	1.00	0.00	0.0%
Light Duty Parts Tech	1.00	0.00	-1.00	-100%
P/T Mechanic	1.00	1.00	0.00	0.0%
Total:	11.00	11.00	0.00	0.0%

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
650 Maint. Shop						
	51101 Regular Time	575,780	751,530	1,035,821	284,291	37.8%
	51102 Part Time	43,319	81,410	86,613	5,203	6.4%
	51103 Seminar/School	13,383	0	0	0	0.0%
	51115 Mechanic Acting Pay	2,494	2,080	2,400	320	15.4%
	51121 Comp Time Off	1,598	0	0	0	0.0%
	51122 Holiday	27,853	0	0	0	0.0%
	51123 Sick Leave	37,077	0	0	0	0.0%
	51124 Vacation	51,528	0	0	0	0.0%
	51141 Holiday Buy-Back	5,736	11,500	11,500	0	0.0%
	51142 Sick Leave Buy-Back	0	2,000	1,000	(1,000)	-50.0%
	51146 Holiday Payout	126	0	0	0	0.0%
	51147 Sick Leave Payout	28,737	0	0	0	0.0%
	51148 Vacation Payout	39,372	0	0	0	0.0%
	51149 Comp Time Payout	924	0	0	0	0.0%
	51158 Mechanic Certification Pay	14,825	13,524	9,924	(3,600)	-26.6%
	51170 Longevity Pay	28,767	27,642	25,440	(2,202)	-8.0%
	51199 Salary Budget Entry	0	275,406	200,395	(75,011)	-27.2%
	51201 Overtime	61,740	75,000	75,000	0	0.0%
	52001 FICA/Medicare	17,424	19,725	23,882	4,157	21.1%
	52002 Retirement	83,645	95,993	123,246	27,253	28.4%
	52003 Medical/Dental	201,896	207,687	284,208	76,521	36.8%
	52005 L & I	31,831	35,808	32,595	(3,213)	-9.0%
	52007 Deferred Compensation	41,011	32,400	36,000	3,600	11.1%
	52011 Uniforms	2,523	1,000	3,000	2,000	200.0%
	52012 Tool Allowance	3,750	3,200	6,750	3,550	110.9%
	52013 Disability/Pension	439	840	720	(120)	-14.3%

Program Budgets

650 Shop (Continued))

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
	52017 HRA	20,332	20,056	24,030	3,974	19.8%
	52019 WA Paid FMLA	1,506	1,800	1,800	0	0.0%
	53101 Office Supplies	290	2,000	2,000	0	0.0%
	53102 Books/Manuals	0	100	100	0	0.0%
	53121 Cleaning Supplies	207	300	350	50	16.7%
	53141 Operating Supplies	32,020	30,600	30,600	0	0.0%
	53142 Equipment Repair Parts	6,375	16,500	35,000	18,500	112.1%
	53143 Vehicle Repair Parts	371,885	280,000	355,000	75,000	26.8%
	53171 Food	822	500	1,000	500	100.0%
	53181 Lubricants	17,436	13,500	36,000	22,500	166.7%
	53501 Small Tools & Equipment	13,505	18,375	18,875	500	2.7%
	54143 Instructors	0	1,000	0	(1,000)	-100.0%
	54171 Medical Exams	120	400	700	300	75.0%
	54191 Other Professional Services	12,420	8,000	14,500	6,500	81.3%
	54301 Per Diem	384	1,629	2,200	571	35.1%
	54311 Lodging	1,058	6,277	2,500	(3,777)	-60.2%
	54331 Mileage	199	2,000	2,500	500	25.0%
	54502 Other Operating Rental	2	1,650	1,650	0	0.0%
	54711 Water	411	800	800	0	0.0%
	54712 Surface Water Management	3,376	2,800	4,800	2,000	71.4%
	54721 Sewer	525	788	788	0	0.0%
	54731 Electricity	5,851	6,300	7,000	700	11.1%
	54741 Garbage	2,877	3,700	3,700	0	0.0%
	54742 Hazardous Waste Disposal	4,034	2,500	2,500	0	0.0%
	54811 Equipment Repair/Maintenance	15,389	5,000	7,000	2,000	40.0%
	54813 Maintenance Agreements	6,712	6,000	9,000	3,000	50.0%
	54820 Sub-Let Vehicle Repair/Maint	181,349	100,000	200,000	100,000	100.0%
	54821 Paint & Body Work	73,143	25,000	30,000	5,000	20.0%
	54901 Dues/Membership Fees	550	600	600	0	0.0%
	54902 Subscriptions	0	800	800	0	0.0%
	54914 Penalties and Late Fees	4	0	0	0	0.0%
	54921 Registration	0	2,127	2,127	0	0.0%
	54922 Certifications	1,924	1,000	3,000	2,000	200.0%
	54931 Laundry (Linen) Services	7,342	5,500	10,000	4,500	81.8%
	54961 B & O Tax	609	500	1,000	500	100.0%
	56431 Equipment - Miscellaneous	19,461	0	0	0	0.0%
650 Maint. Shop Total		2,117,896	2,204,847	2,770,414	565,567	25.7%

Program Budgets

015 Equipment Replacement Fund

This fund was established to ensure that Central Pierce Fire & Rescue would be able to equip firefighters and paramedics with the tools and equipment necessary to maximize our service to the community and provide for the safety of our personnel in an inherently dangerous job. It also allows for the standardization of equipment, which reduces training costs, increases safety, and is more suitable to the District’s mobile and stationary work force. Additionally, the fund aids the District in future budget and strategic planning by outlining long-term major equipment needs. Since the District’s needs are ever-changing, the plan is reviewed each year during the budgeting process and adjustments deemed appropriate are made. Because the ERF purchases vehicles to respond to emergencies as well as equipment to enhance firefighter safety, the District considers this fund to be a priority during the budgeting process.

The ERF has been set up as a sub fund of the General Fund and has the same account code structure as the General Fund, the only difference being the designated fund number. It is classified on the District’s financial statements as committed fund balance.

The District contributes to the ERF based on the needs of the Fund. To promote sustainability in accordance with the resolution adopted by the Board in 2023, all ladders, engines, and medic units are being planned to have a full refurbishment for at least one cycle rather than a new replacement.

Additional funding for the ERF comes from the sale of surplus equipment scheduled to be replaced through this fund. Revenues received from the sale of ERF equipment help to augment the General Fund contributions and offset the cost of inflation. Currently, all District funds are combined for investment purposes and interest earned is recorded in the General Fund.

Equipment purchased through the ERF is categorized in the following manner:

- Vehicles: Engines, medic units, and other support vehicles.
- Technology: Copiers, phone system, and mobile data equipment.
- Emergency medical supplies: Defibrillators and stretchers.
- Fire suppression equipment: SCBAs, personal protective gear, and thermo-imaging cameras.
- Specialized equipment: Hazardous materials and technical rescue equipment.
- Shop equipment: Portable lifts, compressors, and emissions equipment.

2024 Budgeted Position Counts - No Budgeted Positions.

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
015 ERF						
	53501 Small Tools & Equipment	100,512	138,670	302,200	163,530	117.9%
	54911 Contractual Services	2,369	0	0	0	0.0%
	56401 Equipment - Vehicles	556,243	4,474,583	1,475,873	(2,998,710)	-67.0%
	56411 Equipment - Computer/Software	0	0	250,000	250,000	100.0%
	56431 Equipment - Miscellaneous	10,769	17,960	17,107	(853)	-4.7%
015 ERF Total		669,893	4,631,213	2,045,180	(2,586,033)	-55.8%

Program Budgets

050 Facilities Fund

Central Pierce Fire & Rescue established this Fund to adequately maintain and ensure extended useful life of existing facilities, while keeping long-term costs to a minimum. Additionally, the Fund aids the District in future budget and strategic planning by outlining long-term facility needs.

The Facilities Repair & Maintenance Fund is as a sub fund of the General Fund and has the same account code structure as the General Fund, the only difference being the designated fund number. The District's financial statements classify this fund balance as reserved.

Parameters for use of these funds include the following:

- Repair or maintenance cost should exceed \$5,000.
- Types of repair and maintenance include painting, roofing, HVAC system, paving, flooring, etc.
- The fund is not to be used for capital purchases such as land acquisition, new buildings, major site development projects, or major remodeling.

Facilities maintained with these funds include all fire stations, the maintenance shop, training center, training towers, and portable housing. It does not include small storage sheds.

2024 Budgeted Position Counts - No Budgeted Positions.

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
050 Facilities Maint						
	50840 Ending Cash	0	0	48	48	100.0%
	54191 Other Professional Services	35,355	0	0	0	0.0%
	54801 Building Repair/Maintenance	292,235	962,100	760,000	(202,100)	-21.0%
	56201 Capital - Buildings	1,000,335	360,000	0	(360,000)	-100.0%
050 Facilities Maint Total		1,327,925	1,322,100	760,048	(562,052)	-42.5%

Program Budgets

050 Facilities Fund (Continued)**2024 Annual Budget by Station:**

	Station	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
050 Facilities						
	050-000	0	0	48	48	100.0%
	Admin Ops Ctr (AOC)	0	0	5,000	5,000	100.0%
	Armory	0	0	10,000	10,000	100.0%
	Shop	0	180,000	90,000	(90,000)	-50.0%
	Station 43	0	0	20,000	20,000	100.0%
	Station 60	62,627	40,000	60,000	20,000	50.0%
	Station 61	10,450	214,800	40,000	(174,800)	-81.4%
	Station 62	6,710	0	10,000	10,000	100.0%
	Station 63	9,846	13,000	15,000	2,000	15.4%
	Station 64	14,597	201,900	80,000	(121,900)	-60.4%
	Station 65	357,495	41,000	35,000	(6,000)	-14.6%
	Station 66	461,573	1,400	0	(1,400)	-100.0%
	Station 67	33,410	58,100	20,000	(38,100)	-65.6%
	Station 68	18,977	34,000	40,000	6,000	17.6%
	Station 69	303,917	313,400	90,000	(223,400)	-71.3%
	Station 70 WSF	0	0	5,000	5,000	100.0%
	Station 71	41,024	0	90,000	90,000	100.0%
	Station 72	7,299	61,500	15,000	(46,500)	-75.6%
	Station 73	0	110,600	30,000	(80,600)	-72.9%
	Training Center	0	52,400	0	(52,400)	-100.0%
	Training Tower 60	0	0	60,000	60,000	100.0%
	Training Tower 67	0	0	45,000	45,000	100.0%
	050 Facilities Total	1,327,925	1,322,100	760,048	(562,052)	-42.5%
	Grand Total	1,327,925	1,322,100	760,048	(562,052)	-42.5%

Program Budgets

102 Ground Emergency Medical Transportation (GEMT)

Washington State Health Care currently pays reimbursement rates to providers for medical transportation services to patients on Medicaid. The amounts reimbursed by the State are far under the actual costs of services provided. The Federal Center for Medicaid/Medicare Services (CMS) reimburses Ground Emergency Medical Transportation (GEMT) provider costs not fully covered under the State Medicaid rate schedule.

The District proposed this GEMT legislation for Washington State in 2017. HB 2007 was approved and signed by the Governor April 29, 2015, and GEMT collections commenced effective July 1, 2017.

These funds are used to pay for the medical transport portions of personnel, apparatus, and capital facilities where eligible.

2024 Budgeted Position Counts - No Budgeted Positions.

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
102F	GEMT					
	59701 Transfer Out to EMS 101	0	3,438,000	15,000,000	11,562,000	336.3%
	59715 Transfer Out - ERF	0	2,965,160	0	(2,965,160)	-100.0%
	59731 Transfer Out to 301 Cap Proj	0	6,633,416	0	(6,633,416)	-100.0%
	59750 Transfer Out - Facilities	0	408,660	0	(408,660)	-100.0%
102F	GEMT Total	0	13,445,236	15,000,000	1,554,764	11.6%

Program Budgets

201 General Obligation Debt Fund

In the State of Washington, there are two categories of debt available to Fire Districts to finance capital projects: voted debt or nonvoter debt, sometimes referred to as Commissioner Bonds.

The District has the authority, under RCW 52.16.080, to incur general indebtedness for capital purposes. Voted bonds must pass with a 60% yes vote of the District electorate in which there is at least a 40% turnout of the voters that voted in the last preceding general state election. The ballot title must state the maximum amount of the bonds, the maximum term of the bonds, and must specify uses for the proceeds. The bonds are repaid from an excess property tax levy and may not be outstanding longer than 20 years. Total voted debt must not exceed, together with any nonvoter debt, equal to $\frac{3}{4}$ of 1% of the value of taxable property within the boundaries of the Fire District.

Nonvoter debt, or Commissioner Bonds, as allowed under RCW 52.16.061, do not require a vote of the District electorate and are repaid from the regular property tax levy and other revenue sources. These bonds may be used for any general District purpose including expenses of maintenance, operations, and the acquisition of firefighting facilities. Total nonvoter debt must not exceed $\frac{3}{8}$ of 1% of the value of taxable property within the boundaries of the Fire District.

The District set up this fund to track and account for debt income from excess levies and debt payments after the issuance of the 2013 General Obligation Bonds. The Citizens approved a \$39,800,000 GO Bond at the November 2013 General Election. All general obligation debt is on track to be paid off as scheduled in 2035.

2024 Budgeted Position Counts - No Budgeted Positions.

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
201F Debt Fund						
	58400 Debt Issue Costs	600	0	0	0	0.0%
	59122 Debt Svc Repayment	1,380,000	1,420,000	1,485,000	65,000	4.6%
	59222 Int and Other Debt Svc Costs	1,055,163	1,013,213	1,015,000	1,787	0.2%
201F Debt Fund Total		2,435,763	2,433,213	2,500,000	66,787	2.7%

Program Budgets

301 Capital Projects Fund

The District set up this fund to track and account for capital projects funded by the 2013 and 2016 General Obligation Bonds. The Citizens approved a \$39,800,000 GO Bond at the November 2013 General Election. The bonds have been fully expended, and funds are now transferred to cover capital projects on a pay as you go basis.

2024 Budgeted Position Counts

No budgeted positions are accounted for in the Capital Projects Fund. Some administrative labor may be charged to this fund for direct support of capital projects, but the positions themselves are budgeted and accounted for in Divisions.

2024 Annual Budget

Div	Account Name	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change Incr/ (Decr)	% Change
301 Capital Projects						
	54911 Contractual Services	36,453	0	0	0	0.0%
	56101 Land Acquisition	945,798	1,100,000	1,200,000	100,000	9.1%
	56201 Capital - Buildings	11,034	1,550,000	100,000	(1,450,000)	-93.5%
	56210 Capital - Building Permits	1,400	0	0	0	0.0%
	56241 Capital Construction Contract	0	5,333,333	4,600,000	(733,333)	-13.7%
	56242 Bldgs-Arch Svcs	239,672	750,000	1,500,000	750,000	100.0%
	56243 Buildings - Engineering Svcs	0	750,000	0	(750,000)	-100.0%
	56244 Bldgs - Other Prof Svcs	0	500,000	0	(500,000)	-100.0%
	56431 Equipment - Miscellaneous	22,105	0	0	0	0.0%
	59170 Lease Rent LongTerm	0	550,000	0	(550,000)	-100.0%
	59470 Capital Expense Fire & EMS	0	250,000	0	(250,000)	-100.0%
301 Capital Projects Total		1,256,462	10,783,333	7,400,000	(3,383,333)	-31.4%

Supplemental Data

SUPPLEMENTAL DATA

Account Summary

Account	Account Title	Account Description
51106	Points	Pay for Volunteer Events
51111	Admin Acting Pay	Admin support personnel working at a higher pay grade
51112	BC Acting Pay	Suppression personnel acting as BC
51113	Lt Acting Pay	Suppression personnel acting as Lt
51115	Mechanic Acting Pay	Mechanic personnel acting at higher pay grade
51155	BC Premium Pay	Premium for Team Leads
51201	Overtime	Pay at time and a half
52009	LEOFF I Retirees - Medical	Medical Insurance for Retirees
52010	Personal Protective Equipment	Suppression Masks, Bunker gear, hoods, helmets, gloves, passport
52011	Uniforms	Trousers, shirts, belts, boots, jackets, hats
52014	Quartermaster	T-shirts, sweat suits, shorts, etc.
52016	LEOFF II Retirees-Medical	Medical Insurance for Retirees
53101	Office Supplies	Paper, binders, etc. - Consumable in less than one year
53102	Books/Manuals	Books and manuals
53103	Safety Supplies	Special events, safety fair education materials, parades, coloring books, hats, preprinted info brochures, file for life, car seat info, senior safety, fire stoppers
53105	Agency Recognition Supplies	Decals, Magnets
53111	Printed Forms	Stock Printed forms -No Logos or custom layout
53121	Cleaning Supplies	Cleaning Supplies
53130	Personnel Supplies	Replacement items for team members includes lights, maps, harness, etc.
53131	Clothing	OPEIU Contracted shirts, sweaters
53132	Employee Recognition Supplies	Awards, plaques, certificates
53133	Class Supplies/Extinguishers	Fire Extinguisher refilling, brochures
53134	Class Supplies/CPR	First aid books, CPR cards
53135	Immunizations	Vaccinations
53136	Program Supplies	Smoke alarms, hearing impaired smoke alarms, batteries
53137	Program Supplies/Safe Sitter	Supplies for Safe Sitter Classes
53138	Program Supplies/Schools	Supplies for various school programs
53139	Program Supplies/WW Fair	Supplies for spring and fall fairs
53141	Operating Supplies	Light Bulbs, batteries, garbage bags, Consumable in less than one year
53142	Equipment Repair Parts	Parts to repair equipment (no outside labor)
53143	Vehicle Repair Parts	Parts to repair vehicles (no outside labor)
53144	Tires	Tires
53145	Software	Software
53146	Building Repair Parts	Parts to repair buildings (no outside labor)
53147	Breathing Apparatus Supplies	Parts used for in house repair of SCBA and testing equipment (no outside labor)

Supplemental Data

Account	Account Title	Account Description
53151	Medications	EMS Medications
53171	Food	Food for meetings, assessment centers, fires
53181	Lubricants	Shop oil, grease
53201	Fuel	Fuel
53401	Resale Items	Bike Helmets for sale
53501	Small Tools & Equipment	Drills, beds, recliners -expected life of greater than 1 year
53502	Communication Equipment	Radios, Nextel phones
53503	Audio - Visual Equipment	Multi-media projector, digital camera & bulbs, media hardware
53504	Hose Replacement	Replacement hose for suppression
54101	Accounting/Auditing	Financial statement auditing
54111	Advertising	Surplus Ads, Hiring Ads, etc.
54143	Instructors	Outside instruction
54144	Physician Advisor	EMS contracted physician
54151	Legal Fees	Attorney fees
54161	Election Fees	Election fees
54171	Medical Exams	Exams for hiring and Specialty Teams
54181	Dispatch	911 Dispatch
54182	Radio System Fees	800MHz and Radio repair
54191	Other Professional Services	Outside services
54202	Communication Connection	Telephone lines, network fiber, cellular data
54221	Postage	Postage for mailing and shipping
54301	Per Diem	Daily meals per travel policy
54311	Lodging	Lodging/Hotels
54331	Mileage	Reimbursement for mileage at IRS rate
54341	Airfare	Airfare for classes, meetings, conferences
54502	Other Operating Rental	Honey buckets, Equipment rental
54611	Insurance	Insurance for property, liability and vehicles
54701	Gas	Natural Gas Utility
54705	Propane	Propane Utility (propane for BBQ is operating supply)
54711	Water	Water Utility (bottled water is food)
54712	Surface Water Management	Surface Water Utility
54721	Sewer	Sewer Utility
54731	Electricity	Electricity Utility
54741	Garbage	Garbage and dump fees
54742	Hazardous Waste Disposal	Disposal of used oil, antifreeze, medical waste
54801	Building Repair/Maintenance	Repair or maintenance of building, includes outside labor.
54811	Equipment Repair/Maintenance	Repair or maintenance of equipment, includes outside labor.
54812	Equip Repair/Breath Apparatus	Repair or maintenance of breathing apparatus, includes outside labor.

Supplemental Data

Account	Account Title	Account Description
54813	Maintenance Agreements	Maintenance agreements-Software/hardware, copier, Life Pak
54814	Personal Protection Equip Repair	Cleaning and repair of bunker gear
54815	SCBA Air Compressor Repair	Repair of compressor, includes outside labor
54820	Sub-Let Vehicle Repair/Maint	Outside glass repair, staff vehicles, engine and transmission work
54821	Paint & Body Work	Vehicle body repair, includes outside labor
54830	Grounds Maintenance	Landscaping contract
54901	Dues/Membership Fees	Annual dues and membership fees, WSFC, GFOA, PCFC, NAEFO
54902	Subscriptions	Professional subscriptions
54911	Contractual Services	Pre-negotiated contracts for service
54912	Fees/Permits	Fees
54921	Registration	Class fees, conference fees
54922	Certifications	Certifications-Mechanic, ALS,
54925	College Tuition	Tuition for college - paramedics
54931	Laundry (Linen) Services	Shop laundry
54941	Printing & Binding	Custom printing, includes letterhead, envelopes, responder
54961	B & O Tax	Washington State business & occupation tax
54981	Commissioner's Contingency	Reserve requiring Board Approval for unfunded and unanticipated costs

Glossary of Terms**Account**

A term used to identify an individual asset, liability, expenditure, revenue, or fund balance.

Accrual Basis of Accounting

Basis of accounting used in proprietary (enterprise and internal service) funds. When this method is used, transactions are recognized when they occur. Revenues are recognized when earned and expenses are recognized when incurred. When cash is received or distributed is not a determining factor.

Adopted Budget

The financial plan adopted by the Board of Fire Commissioners which forms the basis for appropriations.

Ad Valorem Tax

A tax based on the assessed value of taxable property, also referred to as a Mill tax.

Adoption

Formal action by the Board of Fire Commissioners which sets the spending limits for the fiscal year.

Agency Fund

A trust fund used to account for assets Central Pierce Fire & Rescue (CPFR) holds on behalf of its employees.

Alarm

A call received by the dispatch center (Fire Comm), which is then related to the appropriate fire station for emergency response.

Appropriation

The legal authorization granted by the Board of Fire Commissioners to make expenditures and incur obligations. An appropriation is usually limited in amount and as to the time when it may be expended.

Approved Budget

The financial plan agreed upon by the Board of Fire Commissioners and staff.

Assess

To establish an official property value for taxation purposes.

Assessment

- (1) The process of making the official valuation of property for purposes of taxation.
- (2) The valuation placed upon property as a result of this process.

Assets

Property owned by a government, which has monetary value.

Balanced Budget

A budget in which estimated expenditures equal estimated revenues and surplus (fund balance).

Basis of Accounting

A term used to refer to when revenues, expenditures, expenses, and transfers, and the related assets and liabilities, are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

Beginning Cash Balance

The amount of unexpended funds carried forward from one fiscal year to the next.

Benefits

Employer contributions paid by the Fire District as part of the conditions of employment. Examples include: health/dental insurance, state public employees' retirement system, and employment security.

Budget

A financial operating plan with estimated expenditures and expended revenues for a given period.

Budget Amendment

A change to a budget adopted in accordance with state law. A budget may be amended to increase expenditures/expenses at the fund level by Board approval with or without public notice or public hearing requirements, when unanticipated revenues occur or emergencies exist.

Budget Document

The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

Budget Message

The opening section of the budget which provides the Board of Fire Commissioners and the Public with a general summary of the most important aspects of the budget in comparison with the current and prior years.

Cadet Program

A program designed by the District to allow males and females, between the ages of 16 and 19, the ability to get a first-hand look at the life of a firefighter by attending drills, working and interacting with the public, and responding with the career firefighters on calls.

Capital Outlay

Expenditures that result in the acquisition of, or addition, to capital assets.

Captain

Rank above Lieutenant. Responsible for the overall administration of his/her assigned station, including operational readiness and personnel supervision.

Carry Forwards

Carry forwards result from timing of project completion. The final expenditures need to be re-budgeted to provide an appropriation from one fiscal year to the next in order to accomplish the purpose for which the funds were originally budgeted.

Cash Basis of Accounting

A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Chart of Accounts

The classification system used by a governmental agency to organize the accounting for various funds.

Current Taxes

Taxes levied and due during the current fiscal period, from the time the amount of the tax levy is first established to the date on which a penalty for nonpayment is attached.

Debt Service Fund

Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Delinquent Taxes

Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid, or converted into tax liens.

Division

The term is used to administratively categorize the operational areas of the District.

Encumbrances

The formal accounting recognition of commitments to expend resources in the future.

Expenditures

Decreases in net financial resources, including current operating expenses and capital outlay.

Fixed Assets

Assets intended to be held or used for the long term, such as land, buildings, improvements other than buildings, machinery, and equipment.

Fund

An independent fiscal and accounting entity with a self-balancing set of accounting records which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance

The excess of the assets of a fund over its liabilities and reserves.

General Fund

The general operating fund of the District. It is used to account for all financial resources except those that are required to be accounted for in other fund types.

Governmental Funds

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Hazardous Materials

Any substance or matter that is likely to inflict injury or harm or impose great or continued risk unless dealt with in a manner prescribed by state and federal regulations.

Internal Control

A plan of organization for purchasing, accounting, and other financial activities, which provides that: (1) The duties of employees are subdivided so that no single employee handles a financial action from beginning to end, (2) Proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed, and (3) Records and procedures are arranged appropriately to facilitate effective control

Levy

(Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

Lieutenant

Rank above Firefighter.

Line Item

A specific item or group of similar items defined by detail in a unique account in the financial records.

Major Fund

A major fund is one whose revenues and expenditures are at least 10% of corresponding totals for all governmental funds and at least 5% of the aggregate amount for all governmental funds for the same item.

Modified Accrual Basis of Accounting

A basis of accounting which is used in governmental fund types (general, special revenue, debt service, and capital project funds). Under it, revenues and other financial resource increments are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized when they are incurred.

Object (or Object Code)

Used as expenditure classifications. This term applies to the article purchased or the service obtained.

Objective

A specific, measurable achievement that may be accomplished within a specific time period.

Operating Revenues

Those revenues received within the present fiscal year.

Proposed Budget

Financial and operating program prepared by the budget officer and submitted to staff for consideration.

Paramedic

An advanced level of training and education following the basic EMT courses. This additional certification allows the individual to administer medications, defibrillate, and perform advanced airway care.

Reserve Fund

A fund used to segregate a portion of equity as legally set aside for a specific future use.

Revenues

Monies received or anticipated to be received during the year to finance District services. It includes such items as property taxes, interest income, and miscellaneous revenue.

Special Revenue Fund

Governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

Tax Rate

The amount of property tax paid by property owners for each \$1,000 of the property's assessed value. This rate is computed by dividing the total amount of the tax levies by the total assessed value of the District.

Supplemental Data

Travel Time (or Response Time)

The time between the turnout time and the time the initial company arrives at the scene of an emergency.

Turnout Time

The time between personnel being alerted by the dispatch center of an emergency to the time that they are radio responding to the incident.

Unappropriated Fund Balance

Where the fund balance at the close of the preceding year is not included in the annual budget, this term designates that portion of the current fiscal year's estimated revenues, which has not been appropriated. Where the fund balance of the preceding year is included, this term designates the estimated fund balance at the end of the fiscal period.

