



Preliminary Budget

Fiscal Year 2022



Mission of CPFR: *"Effectively respond, continuously improve, compassionately serve"*

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

2022 BUDGET SUMMARY

Summary by Program:

Div	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
Transfers	4,061,770	4,651,208	5,069,082	417,874.0	9.0%
100 Commissioners	30,682	307,041	307,086	45.0	0.0%
200 Administration	1,592,622	1,627,920	2,201,429	573,509.0	35.2%
201 Finance	646,207	741,963	1,493,971	752,008.0	101.4%
203 Human Resources	1,219,415	1,429,753	1,578,056	148,303.0	10.4%
204 Logistics	1,646,178	1,972,697	2,142,493	169,796.0	8.6%
205 Central Stores	417,806	222,338	229,043	6,705.0	3.0%
210 IS	1,579,737	1,740,989	2,147,639	406,650.0	23.4%
215 IS Outside Districts	321,848	285,758	500	(285,258.0)	-99.8%
218 Gig Harbor Fire	0	0	311,788	311,788.0	100.0%
220 Graham Fire & Rescue	0	0	271,124	271,124.0	100.0%
222 Key Pen Fire	0	0	84,000	84,000.0	100.0%
230 Training	1,108,829	1,187,122	1,483,455	296,333.0	25.0%
235 Academy	422,561	395,315	421,007	25,692.0	6.5%
240 Communications	1,405,083	1,477,910	1,507,380	29,470.0	2.0%
250 Health & Safety	651,051	706,033	986,592	280,559.0	39.7%
300 Operations & EMS	47,512,199	48,101,120	51,221,909	3,120,789.0	6.5%
310 Volunteers/Residents	10,548	36,550	33,000	(3,550.0)	-9.7%
320 Haz Mat	96,515	223,324	221,766	(1,558.0)	-0.7%
330 Spec Ops	158,279	236,261	271,432	35,171.0	14.9%
400 Prevention & Education	1,137,985	1,242,798	1,487,861	245,063.0	19.7%
410 K9	3,298	3,670	4,370	700.0	19.1%
650 Maint. Shop	1,951,679	1,904,657	1,987,724	83,067.0	4.4%
050 Facilities Maint	188,989	300,000	1,700,000	1,400,000.0	466.7%
015 ERF	4,623,092	2,154,537	4,989,362	2,834,825.0	131.6%
102F GEMT	5,859,900	7,127,623	7,587,535	459,912.0	6.5%
201F Debt Fund	2,432,913	2,500,000	2,435,163	(64,837.0)	-2.6%
301 Capital	1,624,998	9,080,000	8,380,000	(700,000.0)	-7.7%
630F HRA/Flex	20,657	50,000	50,000	-	0.0%
Grand Total	80,724,841	89,706,587	100,604,767	10,898,180	12.1%

Summary by Fund:

Div	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
General Fund & EMS (001 &	65,974,292	68,494,427	75,462,707	6,968,280.0	10.2%
015 ERF	4,623,092	2,154,537	4,989,362	2,834,825.0	131.6%
050 Facilities Maint	188,989	300,000	1,700,000	1,400,000.0	466.7%
102 GEMT	5,859,900	7,127,623	7,587,535	459,912.0	6.5%
201F Debt Fund	2,432,913	2,500,000	2,435,163	(64,837.0)	-2.6%
301 Capital	1,624,998	9,080,000	8,380,000	(700,000.0)	-7.7%
630 HRA/Flex	20,657	50,000	50,000	-	0.0%
Grand Total	80,724,841	89,706,587	100,604,767	10,898,180	12.1%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

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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.

2022 Budgeted Position Counts

Position	2021 Positions	2022 Proposed Positions	Position Change	% Change
Commissioners	5.00	5.00	0.00	0.0%

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
100 Commissioners						
	51107 Commissioner Time	26,368	32,026	32,026	0	0.0%
	52001 FICA/Medicare	2,017	2,450	2,455	5	0.2%
	52005 L & I	60	35	75	40	114.3%
	52008 EAP	101	300	300	0	0.0%
	52019 WA Paid FMLA	39	100	100	0	0.0%
	53131 Clothing	222	500	500	0	0.0%
	54191 Other Professional Services	110	0	0	0	0.0%
	54301 Per Diem	0	1,850	1,850	0	0.0%
	54311 Lodging	0	5,500	5,500	0	0.0%
	54331 Mileage	0	2,700	2,700	0	0.0%
	54341 Airfare	0	7,300	0	(7,300)	-100.0%
	54901 Dues/Membership Fees	1,330	0	7,300	7,300	100.0%
	54921 Registration	435	4,280	4,280	0	0.0%
	54981 Commissioner's Contingency	0	250,000	250,000	0	0.0%
100 Commissioners Total		30,682	307,041	307,086	45	0.0%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

200 Administration

The Administration Division consists of the Fire Chief, Deputy Chief of Operations, Deputy Chief of Administration, an executive assistant, and administrative support personnel. In support of the District's mission, this division 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.

Deputy Chief of Administration

The Deputy Chief of Administration is responsible for leading, managing, and supervising the Assistant Chief of Logistics, Assistant Chief of Health & Safety, Assistant Chief of Prevention and Education, and the Information Technology Director. 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 Administration may act as Chief of the Department in the absence of the Fire Chief. The position is also responsible for the management of District capital projects, records and grants.

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.

Administrative Support

Office and administrative support is provided at several locations throughout the District. There are five support specialists providing support to the Administration division, Field Operations, Training, EMS, Finance, Prevention and Education, and the Maintenance Shop.

2022 Budgeted Position Counts

Position	2021 Positions	2022 Proposed Positions	Position Change	% Change
Fire Chief	1.00	1.00	0.00	0.0%
Deputy Chief	2.00	2.00	0.00	0.0%
Executive Assistant	1.00	1.00	0.00	0.0%
Support Specialists*	1.00	2.00	1.00	100%
Total:	5.00	6.00	1.00	20.0%

* Added a Support Specialist to support the Deputy Chiefs

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
200	Administration					
	51101 Regular Time	690,798	744,681	768,459	23,778	3.2%
	51121 Comp Time Off	50	0	0	0	0.0%
	51122 Holiday	26,230	0	0	0	0.0%
	51123 Sick Leave	8,871	0	0	0	0.0%
	51124 Vacation	108,279	0	0	0	0.0%
	51141 Holiday Buy-Back	18,965	23,000	32,000	9,000	39.1%
	51142 Sick Leave Buy-Back	3,405	4,500	4,500	0	0.0%
	51149 Comp Time Payout	46	0	0	0	0.0%
	51170 Longevity Pay	69,972	50,352	78,425	28,073	55.8%
	51199 Salary Budget Entry	0	0	104,040	104,040	100.0%
	51201 Overtime	9,847	47,000	290,000	243,000	517.0%
	52001 FICA/Medicare	13,747	11,789	12,550	761	6.5%
	52002 Retirement	54,580	54,874	57,706	2,832	5.2%
	52003 Medical/Dental	131,354	112,164	131,244	19,080	17.0%
	52005 L & I	15,336	13,270	13,270	0	0.0%
	52007 Deferred Compensation	20,600	18,000	18,600	600	3.3%
	52017 HRA	23,408	21,440	21,440	0	0.0%
	52019 WA Paid FMLA	941	1,500	1,000	(500)	-33.3%
	53101 Office Supplies	1,279	3,500	3,500	0	0.0%
	53131 Clothing	0	500	0	(500)	-100.0%
	53136 Program Supplies	0	500	0	(500)	-100.0%
	53141 Operating Supplies	1,487	1,900	1,900	0	0.0%
	53171 Food	32	1,500	1,500	0	0.0%
	53501 Small Tools & Equipment	76	1,000	1,000	0	0.0%
	54111 Advertising	2,385	5,500	5,500	0	0.0%
	54143 Instructors	0	6,000	0	(6,000)	-100.0%
	54151 Legal Fees	185,006	17,000	40,000	23,000	135.3%
	54161 Election Fees	0	120,000	120,000	0	0.0%
	54191 Other Professional Services	34,554	99,000	19,000	(80,000)	-80.8%
	54221 Postage	3,006	4,000	4,000	0	0.0%
	54301 Per Diem	0	3,125	4,375	1,250	40.0%
	54311 Lodging	404	10,292	14,500	4,208	40.9%
	54331 Mileage	533	600	600	0	0.0%
	54341 Airfare	1,190	2,800	2,100	(700)	-25.0%
	54611 Insurance	64,970	71,520	72,000	480	0.7%
	54813 Maintenance Agreements	0	12,000	12,000	0	0.0%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
200	Administration					
	54901 Dues/Membership Fees	5,623	5,000	6,000	1,000	20.0%
	54902 Subscriptions	839	0	750	750	100.0%
	54911 Contractual Services	18,854	66,500	231,500	165,000	248.1%
	54912 Fees/Permits	3,360	0	0	0	0.0%
	54914 Penalties and Late Fees	219	0	0	0	0.0%
	54921 Registration	1,975	6,013	7,870	1,857	30.9%
	54925 College Tuition	54,011	50,000	75,000	25,000	50.0%
	54941 Printing & Binding	295	600	600	0	0.0%
	54961 B & O Tax	16,095	11,500	19,500	8,000	69.6%
	54981 Commissioner's Contingency	0	25,000	25,000	0	0.0%
200	Administration Total	1,592,622	1,627,920	2,201,429	573,509	35.2%

CENTRAL PIERCE FIRE & RESCUE
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.

2022 Budgeted Position Counts

Position	2021 Positions	2022 Proposed Positions	Position Change	% Change
Director	1.00	1.00	0.00	0.0%
Senior Accountant	1.00	1.00	0.00	0.0%
Procurement & Grant Coordinator*	0.00	1.00	1.00	100%
Payroll Analyst**	0.00	1.00	1.00	100%
Support Specialist	3.00	3.00	0.00	0.0%
Total:	5.00	7.00	2.00	40.0%

*Added Procurement & Grant Coordinator

**Moved Payroll to Finance from HR

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
201 Finance						
	51101 Regular Time	342,410	456,996	552,782	95,786	21.0%
	51111 Admin Acting Pay	0	0	4,400	4,400	100.0%
	51121 Comp Time Off	1,126	0	0	0	0.0%
	51122 Holiday	14,004	0	0	0	0.0%
	51123 Sick Leave	16,755	0	0	0	0.0%
	51124 Vacation	43,262	0	0	0	0.0%
	51141 Holiday Buy-Back	8,677	12,000	12,000	0	0.0%
	51142 Sick Leave Buy-Back	572	1,500	1,000	(500)	-33.3%
	51149 Comp Time Payout	141	0	200	200	100.0%
	51170 Longevity Pay	17,592	18,615	29,602	10,987	59.0%
	51199 Salary Budget Entry	0	0	143,880	143,880	100.0%
	51201 Overtime	2,241	5,500	14,560	9,060	164.7%
	52001 FICA/Medicare	6,668	7,097	8,706	1,609	22.7%
	52002 Retirement	56,451	61,769	61,540	(229)	-0.4%
	52003 Medical/Dental	74,725	80,964	98,568	17,604	21.7%
	52005 L & I	1,161	1,307	1,568	261	20.0%
	52007 Deferred Compensation	12,900	13,800	18,000	4,200	30.4%
	52017 HRA	22,400	22,640	27,480	4,840	21.4%
	52019 WA Paid FMLA	595	1,100	1,000	(100)	-9.1%
	53101 Office Supplies	564	1,300	2,200	900	69.2%
	53102 Books/Manuals	129	125	125	0	0.0%
	53131 Clothing	0	700	0	(700)	-100.0%
	53141 Operating Supplies	0	150	150	0	0.0%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
201 Finance						
	53501 Small Tools & Equipment	1,583	500	500	0	0.0%
	54101 Accounting/Auditing	8,143	40,830	43,330	2,500	6.1%
	54111 Advertising	0	100	100	0	0.0%
	54191 Other Professional Services	12,863	2,950	2,950	0	0.0%
	54301 Per Diem	0	150	450	300	200.0%
	54311 Lodging	(451)	2,400	5,400	3,000	125.0%
	54331 Mileage	52	400	400	0	0.0%
	54341 Airfare	118	900	2,950	2,050	227.8%
	54901 Dues/Membership Fees	1,027	1,000	1,000	0	0.0%
	54902 Subscriptions	0	200	200	0	0.0%
	54911 Contractual Services	566	2,000	2,500	500	25.0%
	54914 Penalties and Late Fees	70	0	0	0	0.0%
	54921 Registration	(329)	4,270	5,530	1,260	29.5%
	54922 Certifications	0	0	200	200	100.0%
	54941 Printing & Binding	192	700	700	0	0.0%
	56411 Equipment - Computer/Software	0	0	450,000	450,000	100.0%
201 Finance Total		646,207	741,963	1,493,971	752,008	101.4%

CENTRAL PIERCE FIRE & RESCUE
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.

2022 Budgeted Position Counts

Position	2021 Positions	2022 Proposed Positions	Position Change	% Change
Director	1.00	1.00	0.00	0.0%
HR Analyst	1.00	2.00	1.00	100%
Payroll Analyst	1.00	0.00	(1.00)	(100)%
Total:	3.00	3.00	0.00	0.0%

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
203 Human Resources						
	51101 Regular Time	288,874	328,473	261,801	(66,672)	-20.3%
	51111 Admin Acting Pay	0	3,000	3,000	0	0.0%
	51121 Comp Time Off	911	0	0	0	0.0%
	51122 Holiday	11,944	0	0	0	0.0%
	51123 Sick Leave	7,061	0	0	0	0.0%
	51124 Vacation	35,060	0	0	0	0.0%
	51127 Bereavement Leave	273	0	0	0	0.0%
	51141 Holiday Buy-Back	8,628	8,900	9,000	100	1.1%
	51142 Sick Leave Buy-Back	527	1,000	1,000	0	0.0%
	51149 Comp Time Payout	9	0	0	0	0.0%
	51170 Longevity Pay	26,145	34,650	29,013	(5,637)	-16.3%
	51199 Salary Budget Entry	0	0	108,000	108,000	100.0%
	51201 Overtime	7,035	20,500	9,280	(11,220)	-54.7%
	52001 FICA/Medicare	5,732	5,383	4,304	(1,079)	-20.0%
	52002 Retirement	48,276	47,008	30,424	(16,584)	-35.3%
	52003 Medical/Dental	61,795	60,996	43,968	(17,028)	-27.9%
	52005 L & I	830	784	523	(261)	-33.3%
	52006 Unemployment	3,684	5,000	7,000	2,000	40.0%
	52007 Deferred Compensation	9,000	8,100	6,000	(2,100)	-25.9%
	52009 LEOFF I Retirees - Medical	92,549	133,000	133,000	0	0.0%
	52016 LEOFF II Retirees-Medical	460,244	618,000	738,274	120,274	19.5%
	52017 HRA	12,600	13,080	8,240	(4,840)	-37.0%
	52019 WA Paid FMLA	518	800	800	0	0.0%
	53101 Office Supplies	110	500	1,500	1,000	200.0%
	53102 Books/Manuals	1,367	0	3,000	3,000	100.0%
	53131 Clothing	0	500	0	(500)	-100.0%
	53132 Employee Recognition Supplies	5,401	5,625	5,625	0	0.0%
	53141 Operating Supplies	922	1,000	1,000	0	0.0%
	53171 Food	384	2,000	2,500	500	25.0%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
203 Human Resources						
	53501 Small Tools & Equipment	1,317	3,000	5,000	2,000	66.7%
	54111 Advertising	0	500	500	0	0.0%
	54151 Legal Fees	55,315	30,000	70,000	40,000	133.3%
	54171 Medical Exams	583	3,650	3,650	0	0.0%
	54191 Other Professional Services	66,148	83,375	82,875	(500)	-0.6%
	54301 Per Diem	0	500	350	(150)	-30.0%
	54311 Lodging	0	2,000	1,500	(500)	-25.0%
	54331 Mileage	65	500	500	0	0.0%
	54341 Airfare	407	500	0	(500)	-100.0%
	54901 Dues/Membership Fees	1,405	1,694	1,694	0	0.0%
	54902 Subscriptions	459	0	500	500	100.0%
	54911 Contractual Services	1,714	1,875	1,375	(500)	-26.7%
	54912 Fees/Permits	145	100	0	(100)	-100.0%
	54921 Registration	1,878	2,860	2,860	0	0.0%
	54922 Certifications	100	900	0	(900)	-100.0%
203 Human Resources Total		1,219,415	1,429,753	1,578,056	148,303	10.4%

CENTRAL PIERCE FIRE & RESCUE
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. This Assistant Chief, with the support of the Captain, also coordinates 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; specifically, nine District fire stations, three leased stations owned by the City of Puyallup, one technology office, two training towers, one training center, and one vehicle maintenance shop. Facilities has one Facilities Maintenance Technician and Landscape Technician to support building repair, maintenance, and landscape needs for all of these facilities.

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.

2022 Budgeted Position Counts

Position	2021 Positions	2022 Proposed Positions	Position Change	% Change
Assistant Chief	1.00	1.00	0.00	0.0%
Captain – Days	1.00	1.00	0.00	0.0%
Facilities Maintenance Tech	1.00	2.00	1.00	100%
Lawn Maintenance Tech	1.00	1.00	0.00	0.0%
Total:	4.00	5.00	1.00	25%

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
204 Logistics						
	51101 Regular Time	363,825	442,769	459,152	16,383	3.7%
	51121 Comp Time Off	2,760	0	0	0	0.0%
	51122 Holiday	11,975	0	0	0	0.0%
	51123 Sick Leave	9,054	0	0	0	0.0%
	51124 Vacation	43,312	0	0	0	0.0%
	51127 Bereavement Leave	2,375	0	0	0	0.0%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
204	Logistics					
	51141 Holiday Buy-Back	9,199	10,600	13,000	2,400	22.6%
	51142 Sick Leave Buy-Back	5,423	10,000	8,500	(1,500)	-15.0%
	51149 Comp Time Payout	3,640	0	3,500	3,500	100.0%
	51159 Duty Chief Pay	621	0	0	0	0.0%
	51170 Longevity Pay	18,192	21,295	21,936	641	3.0%
	51199 Salary Budget Entry	0	0	130,000	130,000	100.0%
	51201 Overtime	2,376	3,600	3,600	0	0.0%
	52001 FICA/Medicare	7,084	6,959	7,204	245	3.5%
	52002 Retirement	35,624	36,533	36,269	(264)	-0.7%
	52003 Medical/Dental	120,126	125,052	124,812	(240)	-0.2%
	52005 L & I	13,500	14,176	14,176	0	0.0%
	52007 Deferred Compensation	15,000	15,000	15,456	456	3.0%
	52011 Uniforms	56,160	93,000	110,500	17,500	18.8%
	52012 Tool Allowance	800	816	800	(16)	-2.0%
	52013 Disability/Pension	129	0	240	240	100.0%
	52014 Quartermaster	46,157	30,000	30,000	0	0.0%
	52017 HRA	8,832	9,072	9,072	0	0.0%
	52019 WA Paid FMLA	617	0	100	100	100.0%
	53101 Office Supplies	4,945	10,755	10,755	0	0.0%
	53102 Books/Manuals	45	0	0	0	0.0%
	53121 Cleaning Supplies	17,961	17,460	17,460	0	0.0%
	53141 Operating Supplies	59,158	51,630	66,630	15,000	29.1%
	53142 Equipment Repair Parts	9,664	15,500	15,500	0	0.0%
	53146 Building Repair Parts	17,576	20,565	20,565	0	0.0%
	53171 Food	2,261	500	500	0	0.0%
	53201 Fuel	223,683	350,000	380,000	30,000	8.6%
	53501 Small Tools & Equipment	93,829	103,163	114,960	11,797	11.4%
	53504 Hose Replacement	3,007	31,500	31,500	0	0.0%
	54191 Other Professional Services	49,543	28,451	28,451	0	0.0%
	54221 Postage	1,355	1,000	1,000	0	0.0%
	54301 Per Diem	(157)	200	200	0	0.0%
	54311 Lodging	0	684	684	0	0.0%
	54331 Mileage	153	300	300	0	0.0%
	54502 Other Operating Rental	243	2,438	2,438	0	0.0%
	54701 Gas	23,725	31,395	33,670	2,275	7.2%
	54705 Propane	11,842	11,750	12,500	750	6.4%
	54711 Water	34,008	40,730	40,180	(550)	-1.4%
	54712 Surface Water Management	29,419	40,200	65,700	25,500	63.4%
	54721 Sewer	24,381	28,741	28,841	100	0.3%
	54731 Electricity	157,483	168,976	180,175	11,199	6.6%
	54741 Garbage	32,183	34,700	37,700	3,000	8.6%
	54801 Building Repair/Maintenance	42,873	40,000	40,000	0	0.0%
	54811 Equipment Repair/Maintenance	4,990	5,500	5,500	0	0.0%
	54813 Maintenance Agreements	10,464	10,000	10,000	0	0.0%
	54815 SCBA Air Compressor Repair	10,966	7,000	7,000	0	0.0%
	54911 Contractual Services	1,568	500	500	0	0.0%
	54912 Fees/Permits	2,212	1,000	1,000	0	0.0%
	54914 Penalties and Late Fees	17	0	0	0	0.0%
	54921 Registration	0	467	467	0	0.0%
	56411 Equipment - Computer/Software	0	40,000	0	(40,000)	-100.0%
	56431 Equipment - Miscellaneous	0	58,720	0	(58,720)	-100.0%
204	Logistics Total	1,646,178	1,972,697	2,142,493	169,796	8.6%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

205 Central Stores (Shown with 220 Runners merged in 2016)

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.

2022 Budgeted Position Counts

Position	2021 Positions	2022 Proposed Positions	Position Change	% Change
Purchasing Manager	1.00	1.00	0.00	0.0%
Main Runner	1.00	1.00	0.00	0.0%
Runner Part-Time	2.00	2.00	0.00	0.0%
Total:	4.00	4.00	0.00	0.0%

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
205 Central Stores						
	51101 Regular Time	110,563	128,211	139,666	11,455	8.9%
	51102 Part Time	12,158	7,387	0	(7,387)	-100.0%
	51111 Admin Acting Pay	3,037	2,249	2,249	0	0.0%
	51122 Holiday	3,687	0	0	0	0.0%
	51123 Sick Leave	1,121	0	0	0	0.0%
	51124 Vacation	12,860	0	0	0	0.0%
	51127 Bereavement Leave	1,445	0	0	0	0.0%
	51141 Holiday Buy-Back	2,748	3,000	3,000	0	0.0%
	51142 Sick Leave Buy-Back	0	0	1,000	1,000	100.0%
	51170 Longevity Pay	6,696	6,828	7,033	205	3.0%
	51201 Overtime	0	511	511	0	0.0%
	52001 FICA/Medicare	3,061	2,593	2,688	95	3.7%
	52002 Retirement	17,463	17,828	14,872	(2,956)	-16.6%
	52003 Medical/Dental	2,817	6,881	11,024	4,143	60.2%
	52005 L & I	6,312	9,285	9,285	0	0.0%
	52007 Deferred Compensation	4,800	4,800	6,000	1,200	25.0%
	52017 HRA	8,000	8,240	8,240	0	0.0%
	52019 WA Paid FMLA	226	0	100	100	100.0%
	53101 Office Supplies	359	1,600	0	(1,600)	-100.0%
	53121 Cleaning Supplies	0	25	0	(25)	-100.0%
	53131 Clothing	0	0	2,400	2,400	100.0%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
205 Central Stores						
	53141 Operating Supplies	1,767	1,925	0	(1,925)	-100.0%
	53198 Inventory	207,256	20,000	20,000	0	0.0%
	53409 Inventory Loss	1,336	0	0	0	0.0%
	53501 Small Tools & Equipment	1,285	775	775	0	0.0%
	54911 Contractual Services	66	200	200	0	0.0%
	54914 Penalties and Late Fees	2	0	0	0	0.0%
	56431 Equipment - Miscellaneous	8,741	0	0	0	0.0%
205 Central Stores Total		417,806	222,338	229,043	6,705	3.0%

CENTRAL PIERCE FIRE & RESCUE
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, Gig Harbor Fire and Key Peninsula Fire.

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.

2022 Budgeted Position Counts

Position	2021 Positions	2022 Proposed Positions	Position Change	% Change
Director	1.00	1.00	0.00	0.0%
Network Systems Specialist	1.00	1.00	0.00	0.0%
Systems Administrator*	1.00	2.00	1.00	100%
Operations Analyst**	0.00	1.00	1.00	100%
IT Technician	3.00	3.00	0.00	0.0%
IT Part-time Intern	2.00	2.00	0.00	0.0%
Total:	8.00	10.00	2.00	25.0%

*Upgraded from IT Technician to Systems Administrator

**Moved from Operations to help with the IT Consortium

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
210 IS						
	51101 Regular Time	510,106	639,535	771,031	131,496	20.6%
	51102 Part Time	0	21,700	22,000	300	1.4%
	51121 Comp Time Off	5,813	0	0	0	0.0%
	51122 Holiday	16,289	0	0	0	0.0%
	51123 Sick Leave	28,720	0	0	0	0.0%
	51124 Vacation	43,753	0	0	0	0.0%
	51127 Bereavement Leave	1,556	0	0	0	0.0%
	51141 Holiday Buy-Back	11,391	11,800	12,000	200	1.7%
	51149 Comp Time Payout	2,932	0	2,500	2,500	100.0%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
210 IS						
	51160 IT Standby Pay	0	0	9,000	9,000	100.0%
	51170 Longevity Pay	17,952	22,224	28,569	6,345	28.6%
	51201 Overtime	8,770	6,000	22,896	16,896	281.6%
	52001 FICA/Medicare	9,555	11,613	13,841	2,228	19.2%
	52002 Retirement	82,018	82,239	85,675	3,436	4.2%
	52003 Medical/Dental	135,111	140,112	162,624	22,512	16.1%
	52005 L & I	1,701	2,042	2,303	261	12.8%
	52007 Deferred Compensation	11,700	24,600	27,600	3,000	12.2%
	52013 Disability/Pension	0	0	720	720	100.0%
	52017 HRA	27,333	17,248	21,848	4,600	26.7%
	52019 WA Paid FMLA	922	1,100	1,000	(100)	-9.1%
	53101 Office Supplies	41	250	250	0	0.0%
	53102 Books/Manuals	143	250	250	0	0.0%
	53141 Operating Supplies	321	500	500	0	0.0%
	53145 Software	0	370	370	0	0.0%
	53501 Small Tools & Equipment	66,542	84,461	106,460	21,999	26.0%
	54191 Other Professional Services	15,350	5,000	5,000	0	0.0%
	54202 Communication Connection	347,053	374,454	374,237	(217)	-0.1%
	54331 Mileage	240	400	400	0	0.0%
	54811 Equipment Repair/Maintenance	1,359	4,000	4,000	0	0.0%
	54813 Maintenance Agreements	227,166	260,527	394,701	134,174	51.5%
	54902 Subscriptions	5,670	564	4,064	3,500	620.6%
	54921 Registration	230	0	8,800	8,800	100.0%
	56411 Equipment - Computer/Software	0	0	65,000	65,000	100.0%
	56433 Capital - Communication	0	30,000	0	(30,000)	-100.0%
210 IS Total		1,579,737	1,740,989	2,147,639	406,650	23.4%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

215/218/220/222 IT – Outside Districts

The IT Consortium for Central Pierce Fire and Rescue includes Graham Fire, Gig Harbor Fire and Key Peninsula Fire.

2022 Budgeted Position Counts

No Budgeted Positions.

2022 Proposed Budget

D	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Dec)	% Change
	215 IS Outside Districts					
	53401 Resale Items	264,680	265,258	0	(265,258)	-100.0%
	54202 Communication Connection	52,834	20,000	0	(20,000)	-100.0%
	54331 Mileage	129	500	500	0	0.0%
	54813 Maintenance Agreements	4,205	0	0	0	0.0%
	215 IS Outside Districts Total	321,848	285,758	500	(285,258)	-99.8%
	218 Gig Harbor Fire					
	53401 Resale Items	0	0	77,888	77,888	100.0%
	54202 Communication Connection	0	0	175,100	175,100	100.0%
	54813 Maintenance Agreements	0	0	58,800	58,800	100.0%
	218 Gig Harbor Fire Total	0	0	311,788	311,788	100.0%
	220 Graham Fire & Rescue					
	53401 Resale Items	0	0	154,024	154,024	100.0%
	54202 Communication Connection	0	0	96,500	96,500	100.0%
	54813 Maintenance Agreements	0	0	20,600	20,600	100.0%
	220 Graham Fire & Rescue Total	0	0	271,124	271,124	100.0%
	222 Key Pen Fire					
	53401 Resale Items	0	0	33,400	33,400	100.0%
	54202 Communication Connection	0	0	39,900	39,900	100.0%
	54813 Maintenance Agreements	0	0	10,700	10,700	100.0%
	222 Key Pen Fire Total	0	0	84,000	84,000	100.0%

CENTRAL PIERCE FIRE & RESCUE 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.

2022 Budgeted Position Counts

Position	2021 Positions	2022 Proposed Positions	Position Change	% Change
Assistant Chief	1.00	1.00	0.00	0.0%
Captain - Days	1.00	1.00	0.00	0.0%
Lieutenant - Days	1.00	1.00	0.00	0.0%
Support Specialist	1.00	1.00	0.00	0.0%
Total:	4.00	4.00	0.00	0.0%

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
230 Training						
	51101 Regular Time	381,458	470,724	485,473	14,749	3.1%
	51102 Part Time	543	0	0	0	0.0%
	51122 Holiday	13,795	0	0	0	0.0%
	51123 Sick Leave	4,384	0	0	0	0.0%
	51124 Vacation	60,310	0	0	0	0.0%
	51141 Holiday Buy-Back	12,323	20,000	15,000	(5,000)	-25.0%
	51142 Sick Leave Buy-Back	9,206	12,000	10,000	(2,000)	-16.7%
	51159 Duty Chief Pay	621	0	0	0	0.0%
	51164 FF Project Pay	3,280	4,512	4,130	(382)	-8.5%
	51170 Longevity Pay	33,456	36,372	37,478	1,106	3.0%
	51201 Overtime	289,160	226,560	405,942	179,382	79.2%
	52001 FICA/Medicare	11,932	7,672	7,881	209	2.7%
	52002 Retirement	47,139	32,941	34,759	1,818	5.5%
	52003 Medical/Dental	103,349	106,284	106,356	72	0.1%
	52005 L & I	12,392	13,009	13,009	0	0.0%
	52007 Deferred Compensation	14,400	14,400	15,384	984	6.8%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
230	Training					
	52013 Disability/Pension	0	0	0	0	0.0%
	52017 HRA	11,224	11,224	11,224	0	0.0%
	52019 WA Paid FMLA	951	0	100	100	100.0%
	52092 NLEC Retirement	66	0	200	200	100.0%
	53101 Office Supplies	98	1,000	1,000	0	0.0%
	53102 Books/Manuals	742	4,000	4,000	0	0.0%
	53131 Clothing	0	100	0	(100)	-100.0%
	53141 Operating Supplies	6,984	12,000	10,000	(2,000)	-16.7%
	53142 Equipment Repair Parts	306	500	500	0	0.0%
	53145 Software	8,243	2,500	2,500	0	0.0%
	53171 Food	453	1,500	1,500	0	0.0%
	53501 Small Tools & Equipment	7,566	2,500	2,500	0	0.0%
	53503 Audio - Visual Equipment	2,151	4,000	4,000	0	0.0%
	54143 Instructors	0	15,000	15,000	0	0.0%
	54191 Other Professional Services	2,937	500	500	0	0.0%
	54301 Per Diem	2,409	3,685	7,978	4,293	116.5%
	54311 Lodging	3,754	12,400	21,450	9,050	73.0%
	54331 Mileage	465	1,000	2,000	1,000	100.0%
	54341 Airfare	(3,041)	4,400	7,871	3,471	78.9%
	54502 Other Operating Rental	2,944	5,100	5,100	0	0.0%
	54741 Garbage	1,790	1,700	2,200	500	29.4%
	54811 Equipment Repair/Maintenance	0	500	0	(500)	-100.0%
	54901 Dues/Membership Fees	2,885	3,400	3,400	0	0.0%
	54902 Subscriptions	45,614	41,200	46,200	5,000	12.1%
	54911 Contractual Services	0	0	118,920	118,920	100.0%
	54921 Registration	11,497	106,539	72,000	(34,539)	-32.4%
	54922 Certifications	1,043	7,900	7,900	0	0.0%
230	Training Total	1,108,829	1,187,122	1,483,455	296,333	25.0%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

235 Academy

The Academy Division, although managed by the Training Division, was created in 2017 to track hiring and training costs separately from the Training Division. The Recruit Academy is approximately 21 weeks: 16 weeks of training and 5 weeks of EMT school, operating Monday through Friday during the day.

2022 Budgeted Position Counts

Position	2021 Positions	2022 Proposed Positions	Position Change	% Change
Hourly Trainer	1.00	1.00	0.00	0.0%
Total:	1.00	1.00	0.00	0.0%

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
235 Academy						
	51101 Regular Time	59,644	0	0	0	0.0%
	51102 Part Time	2,783	6,670	6,870	200	3.0%
	51122 Holiday	(810)	0	0	0	0.0%
	51123 Sick Leave	3,478	0	0	0	0.0%
	51124 Vacation	6,043	0	0	0	0.0%
	51130 Kelly Day	2,479	0	0	0	0.0%
	51170 Longevity Pay	5,232	0	0	0	0.0%
	51201 Overtime	127,103	218,040	175,120	(42,920)	-19.7%
	52001 FICA/Medicare	3,196	714	526	(188)	-26.3%
	52002 Retirement	11,155	0	0	0	0.0%
	52003 Medical/Dental	21,528	0	0	0	0.0%
	52005 L & I	2,808	391	391	0	0.0%
	52007 Deferred Compensation	2,512	0	0	0	0.0%
	52010 Personal Protective Equipment	76,529	62,500	93,750	31,250	50.0%
	52011 Uniforms	4,256	12,000	18,000	6,000	50.0%
	52014 Quartermaster	0	1,400	2,100	700	50.0%
	52019 WA Paid FMLA	302	0	0	0	0.0%
	53101 Office Supplies	743	1,750	2,625	875	50.0%
	53102 Books/Manuals	5,913	6,000	9,000	3,000	50.0%
	53132 Employee Recognition Supplies	548	1,000	1,500	500	50.0%
	53141 Operating Supplies	4,886	5,000	7,500	2,500	50.0%
	53147 Breathing Apparatus Supplies	8,735	8,000	12,000	4,000	50.0%
	53171 Food	1,691	2,000	2,000	0	0.0%
	53501 Small Tools & Equipment	3,975	5,000	7,500	2,500	50.0%
	54111 Advertising	2,524	1,600	1,600	0	0.0%
	54143 Instructors	2,912	0	0	0	0.0%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
235 Academy						
	54171 Medical Exams	14,567	18,200	27,300	9,100	50.0%
	54191 Other Professional Services	38,442	37,950	44,425	6,475	17.1%
	54301 Per Diem	148	0	0	0	0.0%
	54311 Lodging	2,932	3,600	3,600	0	0.0%
	54331 Mileage	187	0	0	0	0.0%
	54341 Airfare	669	0	0	0	0.0%
	54502 Other Operating Rental	4,241	0	0	0	0.0%
	54741 Garbage	218	1,500	1,500	0	0.0%
	54901 Dues/Membership Fees	225	0	0	0	0.0%
	54911 Contractual Services	0	0	1,200	1,200	100.0%
	54921 Registration	708	0	0	0	0.0%
	54922 Certifications	59	1,000	1,500	500	50.0%
	54941 Printing & Binding	0	1,000	1,000	0	0.0%
235 Academy Total		422,561	395,315	421,007	25,692	6.5%

CENTRAL PIERCE FIRE & RESCUE
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.

2022 Budgeted Position Counts

No Budgeted Positions.

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
240 Communications						
	53142 Equipment Repair Parts	6,503	7,000	7,000	0	0.0%
	53502 Communication Equipment	4,819	0	0	0	0.0%
	54181 Dispatch	1,265,470	1,276,510	1,305,980	29,470	2.3%
	54182 Radio System Fees	124,388	163,000	163,000	0	0.0%
	54811 Equipment Repair/Maintenance	2,263	7,000	7,000	0	0.0%
	54911 Contractual Services	1,640	4,400	4,400	0	0.0%
	56433 Capital - Communication	0	20,000	20,000	0	0.0%
240 Communications Total		1,405,083	1,477,910	1,507,380	29,470	2.0%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

250 Health and Safety

The Assistant Chief of Health & Safety manages the Health & Safety Division, which was created in 2016 to ensure health and safety laws, rules, protocols, policies, and applicable industry standards are maintained and followed. The Division is also responsible for managing and promoting firefighter health and wellness.

2022 Budgeted Position Counts

Position	2021 Positions	2022 Proposed Positions	Position Change	% Change
Assistant Chief	1.00	1.00	0.00	0.0%

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
250 Health & Safety						
	51101 Regular Time	136,146	168,896	173,963	5,067	3.0%
	51122 Holiday	3,973	0	0	0	0.0%
	51123 Sick Leave	1,114	0	0	0	0.0%
	51124 Vacation	21,480	0	0	0	0.0%
	51127 Bereavement Leave	3,169	0	0	0	0.0%
	51141 Holiday Buy-Back	7,967	9,000	5,000	(4,000)	-44.4%
	51142 Sick Leave Buy-Back	0	5,000	0	(5,000)	-100.0%
	51159 Duty Chief Pay	621	0	0	0	0.0%
	51170 Longevity Pay	13,680	16,164	16,649	485	3.0%
	51199 Salary Budget Entry	0	5,100	0	(5,100)	-100.0%
	51201 Overtime	11,351	49,320	66,708	17,388	35.3%
	52001 FICA/Medicare	2,945	2,740	2,824	84	3.1%
	52002 Retirement	10,325	10,072	11,354	1,282	12.7%
	52003 Medical/Dental	27,874	24,588	24,588	0	0.0%
	52005 L & I	4,061	4,250	4,250	0	0.0%
	52007 Deferred Compensation	3,909	3,900	4,128	228	5.8%
	52010 Personal Protective Equipment	250,831	171,725	300,000	128,275	74.7%
	52017 HRA	2,208	2,208	2,208	0	0.0%
	52019 WA Paid FMLA	216	600	100	(500)	-83.3%
	53141 Operating Supplies	508	0	500	500	100.0%
	53142 Equipment Repair Parts	0	500	0	(500)	-100.0%
	53147 Breathing Apparatus Supplies	9,501	15,000	15,000	0	0.0%
	53501 Small Tools & Equipment	23,591	67,735	2,700	(65,035)	-96.0%
	54143 Instructors	0	3,600	0	(3,600)	-100.0%
	54171 Medical Exams	0	0	44,500	44,500	100.0%
	54191 Other Professional Services	2,600	0	13,500	13,500	100.0%
	54301 Per Diem	0	200	200	0	0.0%
	54311 Lodging	1,619	700	700	0	0.0%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
250	Health & Safety					
	54341 Airfare	0	500	500	0	0.0%
	54811 Equipment Repair/Maintenance	5,472	5,300	5,300	0	0.0%
	54812 Equip Repair/Breath Apparatus	0	11,500	0	(11,500)	-100.0%
	54813 Maintenance Agreements	0	3,800	3,800	0	0.0%
	54814 Personal Prot Equip Repair	52,726	55,000	55,000	0	0.0%
	54901 Dues/Membership Fees	0	485	485	0	0.0%
	54902 Subscriptions	1,747	7,800	7,800	0	0.0%
	54911 Contractual Services	26,121	43,600	97,600	54,000	123.9%
	54921 Registration	150	10,400	4,200	(6,200)	-59.6%
	54922 Certifications	1,420	450	7,035	6,585	1463.3%
	54941 Printing & Binding	605	0	0	0	0.0%
	56431 Equipment - Miscellaneous	23,121	5,900	116,000	110,100	1866.1%
250	Health & Safety Total	651,051	706,033	986,592	280,559	39.7%

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.

In 2019, Central Pierce implemented a C.A.R.E.S. program as a resource to reduce low acuity incidents through education and care management. Additionally, in 2020, CPFR implemented a low acuity response pilot program, sending a different asset to non-emergent incidents.

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

2022 Budgeted Position Counts

Position	2021 Positions	2022 Proposed 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%
Battalion Chief – Shift	7.00	7.00	0.00	0.0%
Battalion Chief – Days	1.00	1.00	0.00	0.0%
C.A.R.E.S Program Manager	0.00	1.00	1.00	100%
Captain – Shift	12.00	12.00	0.00	0.0%
Captain EMS - Days	1.00	1.00	0.00	0.0%
Lieutenant	33.00	33.00	0.00	0.0%
Lieutenant EMS	6.00	6.00	0.00	0.0%
Firefighters	199.00	199.00	0.00	0.0%
Data Analyst	1.00	1.00	0.00	0.0%
Support Specialist	1.00	1.00	0.00	0.0%
Hydrant Workers	2.00	2.00	0.00	0.0%
Total:	265.00	266.00	1.00	0.4%

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
300 Operations & EMS						
	51101 Regular Time	17,583,701	27,296,541	28,123,547	827,006	3.0%
	51102 Part Time	29,352	19,289	0	(19,289)	-100.0%
	51103 Seminar/School	182,802	0	0	0	0.0%
	51104 Union Business	8,318	0	0	0	0.0%
	51112 BC Acting Pay	7,148	10,000	10,000	0	0.0%
	51113 Lt Acting Pay	61,453	70,500	70,500	0	0.0%
	51114 Rescue Driver Pay	125,673	151,942	152,000	58	0.0%
	51116 Engine Driver Pay	173,885	185,685	186,000	315	0.2%
	51117 Ladder Driver Pay	41,093	50,642	51,000	358	0.7%
	51118 Medic Pay	114,863	151,924	152,000	76	0.1%
	51121 Comp Time Off	28,427	0	0	0	0.0%
	51122 Holiday	1,178,081	0	0	0	0.0%
	51123 Sick Leave	1,890,388	0	0	0	0.0%
	51124 Vacation	2,225,745	0	0	0	0.0%
	51127 Bereavement Leave	25,347	0	0	0	0.0%
	51128 L & I Disability Leave	239,033	0	0	0	0.0%
	51129 Military Leave	82,492	0	0	0	0.0%
	51130 Kelly Day	2,671,389	0	0	0	0.0%
	51141 Holiday Buy-Back	805,328	785,000	835,000	50,000	6.4%
	51142 Sick Leave Buy-Back	113,671	195,000	200,000	5,000	2.6%
	51146 Holiday Payout	13,217	0	13,500	13,500	100.0%
	51147 Sick Leave Payout	126,418	0	128,000	128,000	100.0%
	51148 Vacation Payout	248,905	0	251,000	251,000	100.0%
	51149 Comp Time Payout	19,357	0	21,000	21,000	100.0%
	51151 Paramedic Premium Pay	881,115	972,636	966,821	(5,815)	-0.6%
	51155 BC Premium Pay	1,200	0	0	0	0.0%
	51156 Staffing Person Pay	11,685	13,794	10,320	(3,474)	-25.2%
	51157 SCBA Technician Pay	21,730	22,572	23,220	648	2.9%
	51159 Duty Chief Pay	1,242	0	21,696	21,696	100.0%
	51162 Gurney Repair	7,380	7,524	7,740	216	2.9%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
300	Operations & EMS					
	51163 Chainsaw Repair	2,460	7,524	7,740	216	2.9%
	51164 FF Project Pay	7,392	1,500	6,540	5,040	336.0%
	51165 Printing, Engraving	7,380	7,524	7,740	216	2.9%
	51167 PIO Pay	0	0	15,480	15,480	100.0%
	51168 Aid Unit Pay	62,649	0	81,800	81,800	100.0%
	51170 Longevity Pay	1,242,845	1,309,760	1,387,227	77,467	5.9%
	51199 Salary Budget Entry	0	0	108,000	108,000	100.0%
	51201 Overtime	3,552,519	3,025,376	4,228,463	1,203,087	39.8%
	52001 FICA/Medicare	503,412	444,527	461,675	17,148	3.9%
	52002 Retirement	1,789,064	1,662,871	1,860,006	197,135	11.9%
	52003 Medical/Dental	7,347,340	7,650,060	7,627,548	(22,512)	-0.3%
	52005 L & I	1,054,959	1,103,332	1,103,069	(263)	0.0%
	52007 Deferred Compensation	1,036,586	1,033,380	1,090,632	57,252	5.5%
	52011 Uniforms	(2,480)	0	0	0	0.0%
	52017 HRA	554,716	549,602	545,003	(4,599)	-0.8%
	52019 WA Paid FMLA	45,697	0	20,000	20,000	100.0%
	52092 NLEC Retirement	2,395	9,000	9,000	0	0.0%
	53101 Office Supplies	257	1,250	1,250	0	0.0%
	53102 Books/Manuals	3,737	7,900	9,400	1,500	19.0%
	53135 Immunizations	3,733	7,500	7,500	0	0.0%
	53136 Program Supplies	0	250	250	0	0.0%
	53141 Operating Supplies	409,467	395,000	432,000	37,000	9.4%
	53142 Equipment Repair Parts	9,177	8,500	8,500	0	0.0%
	53145 Software	247	0	0	0	0.0%
	53151 Medications	107,506	103,000	108,000	5,000	4.9%
	53171 Food	7,917	5,000	7,500	2,500	50.0%
	53501 Small Tools & Equipment	32,905	38,300	34,500	(3,800)	-9.9%
	54144 Physician Advisor	34,164	34,814	41,963	7,149	20.5%
	54171 Medical Exams	296	0	1,200	1,200	100.0%
	54191 Other Professional Services	9,995	31,700	21,700	(10,000)	-31.5%
	54301 Per Diem	769	700	400	(300)	-42.9%
	54311 Lodging	2,727	3,020	2,220	(800)	-26.5%
	54331 Mileage	155	1,500	1,500	0	0.0%
	54341 Airfare	1,615	1,750	1,100	(650)	-37.1%
	54502 Other Operating Rental	0	1,000	1,000	0	0.0%
	54611 Insurance	238,785	226,480	228,000	1,520	0.7%
	54742 Hazardous Waste Disposal	1,517	1,000	2,000	1,000	100.0%
	54811 Equipment Repair/Maintenance	6,992	11,000	11,000	0	0.0%
	54813 Maintenance Agreements	53,972	66,080	137,100	71,020	107.5%
	54901 Dues/Membership Fees	25	535	535	0	0.0%
	54902 Subscriptions	1,170	1,250	22,800	21,550	1724.0%
	54911 Contractual Services	35,697	100,130	130	(100,000)	-99.9%
	54912 Fees/Permits	12,176	0	0	0	0.0%
	54913 Transport Billing Svcs	243,626	240,000	250,000	10,000	4.2%
	54921 Registration	3,479	4,940	3,340	(1,600)	-32.4%
	54922 Certifications	15,893	16,830	16,830	0	0.0%
	54925 College Tuition	26,880	22,186	32,424	10,238	46.1%
	54941 Printing & Binding	2,356	2,000	2,500	500	25.0%
	54961 B & O Tax	(735)	0	0	0	0.0%
	56411 Equipment - Computer/Software	102,699	30,000	0	(30,000)	-100.0%
	56431 Equipment - Miscellaneous	15,628	0	52,000	52,000	100.0%
300	Operations & EMS Total	47,512,199	48,101,120	51,221,909	3,120,789	6.5%

CENTRAL PIERCE FIRE & RESCUE
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.

2022 Budgeted Position Counts

No Budgeted Positions.

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
310 Volunteers/Residents						
	51106 Points	7,954	33,000	30,000	(3,000)	-9.1%
	52001 FICA/Medicare	609	0	0	0	0.0%
	52005 L & I	73	0	0	0	0.0%
	52008 EAP	548	550	0	(550)	-100.0%
	52019 WA Paid FMLA	12	0	0	0	0.0%
	54331 Mileage	1,352	3,000	3,000	0	0.0%
310 Volunteers/Residents Total		10,548	36,550	33,000	(3,550)	-9.7%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

320 Hazardous Materials

Central Pierce Fire & Rescue has a Hazardous Materials (Haz Mat) response team consisting of eighteen 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. The team is part of the Pierce County Hazardous Incident Team known as PCHIT with neighboring departments, and routinely trains and drills with members of those various departments. 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.

2022 Budgeted Position Counts

Positions accounted for in Operations.

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
320 Haz Mat						
	51152 Haz Mat Team Pay	45,510	48,744	50,220	1,476	3.0%
	51155 BC Premium Pay	3,600	3,500	3,500	0	0.0%
	51201 Overtime	32,566	142,680	159,146	16,466	11.5%
	52001 FICA/Medicare	1,185	0	0	0	0.0%
	52002 Retirement	4,427	0	0	0	0.0%
	52019 WA Paid FMLA	99	0	0	0	0.0%
	53136 Program Supplies	0	50	50	0	0.0%
	53141 Operating Supplies	(564)	50	50	0	0.0%
	53142 Equipment Repair Parts	0	250	250	0	0.0%
	53501 Small Tools & Equipment	692	500	500	0	0.0%
	54171 Medical Exams	2,880	14,000	0	(14,000)	-100.0%
	54301 Per Diem	0	650	0	(650)	-100.0%
	54311 Lodging	0	2,600	0	(2,600)	-100.0%
	54331 Mileage	0	50	50	0	0.0%
	54341 Airfare	0	750	0	(750)	-100.0%
	54502 Other Operating Rental	0	1,000	1,000	0	0.0%
	54811 Equipment Repair/Maintenance	0	500	0	(500)	-100.0%
	54911 Contractual Services	6,120	6,500	6,500	0	0.0%
	54921 Registration	0	1,000	0	(1,000)	-100.0%
	54922 Certifications	0	500	500	0	0.0%
320 Haz Mat Total		96,515	223,324	221,766	(1,558)	-0.7%

CENTRAL PIERCE FIRE & RESCUE
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. All Central Pierce Special Operations Team members are part of the Pierce County Special Operations Response Team and respond to calls anywhere in Pierce County. There are currently seventeen members on the team.

2022 Budgeted Position Counts

Positions accounted for in Operations.

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
330 Spec Ops						
	51153 Spec Ops Team Pay	39,996	51,336	52,800	1,464	2.9%
	51155 BC Premium Pay	3,600	3,500	3,500	0	0.0%
	51201 Overtime	62,732	149,800	166,652	16,852	11.2%
	52001 FICA/Medicare	1,434	0	0	0	0.0%
	52002 Retirement	5,752	0	0	0	0.0%
	52010 Personal Protective Equipment	1,460	0	0	0	0.0%
	52019 WA Paid FMLA	128	0	0	0	0.0%
	52092 NLEC Retirement	461	0	0	0	0.0%
	53102 Books/Manuals	0	100	100	0	0.0%
	53130 Personnel Supplies	0	3,000	3,000	0	0.0%
	53141 Operating Supplies	221	500	500	0	0.0%
	53142 Equipment Repair Parts	0	200	200	0	0.0%
	53501 Small Tools & Equipment	26,138	6,775	21,430	14,655	216.3%
	54171 Medical Exams	8,353	11,000	0	(11,000)	-100.0%
	54502 Other Operating Rental	853	1,000	1,000	0	0.0%
	54811 Equipment Repair/Maintenance	0	1,250	1,250	0	0.0%
	54911 Contractual Services	7,151	7,800	7,800	0	0.0%
	56431 Equipment - Miscellaneous	0	0	13,200	13,200	100.0%
330 Spec Ops Total		158,279	236,261	271,432	35,171	14.9%

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.

2022 Budgeted Position Counts

Position	2021 Positions	2022 Proposed Positions	Position Change	% Change
Assistant Chief	1.00	1.00	0.00	0.0%
Deputy Marshal	3.00	3.00	0.00	0.0%
Public Educator*	0.00	1.00	1.00	100%
Community & Gov't Relations	1.00	1.00	0.00	0.0%
Support Specialist	1.00	1.00	0.00	0.0%
Total:	6.00	7.00	1.00	16.7%

*Deferred Public Educator

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
400	Prevention & Education					
	51101 Regular Time	576,985	695,780	717,280	21,500	3.1%
	51119 DFMP PAY	5,520	8,460	8,712	252	3.0%
	51121 Comp Time Off	106	0	0	0	0.0%
	51122 Holiday	9,817	0	0	0	0.0%
	51123 Sick Leave	15,821	0	0	0	0.0%
	51124 Vacation	54,116	0	0	0	0.0%
	51127 Bereavement Leave	2,111	0	0	0	0.0%
	51141 Holiday Buy-Back	22,914	25,000	40,000	15,000	60.0%
	51142 Sick Leave Buy-Back	8,803	10,500	9,000	(1,500)	-14.3%
	51149 Comp Time Payout	385	0	400	400	100.0%
	51159 Duty Chief Pay	621	0	0	0	0.0%
	51166 K9 Pay	5,500	2,820	2,904	84	3.0%
	51167 PIO Pay	14,760	0	0	0	0.0%
	51170 Longevity Pay	45,396	47,208	51,288	4,080	8.6%
	51199 Salary Budget Entry	0	0	165,000	165,000	100.0%
	51201 Overtime	39,121	62,352	62,352	0	0.0%
	52001 FICA/Medicare	12,036	11,364	11,731	367	3.2%
	52002 Retirement	47,661	47,049	50,467	3,418	7.3%
	52003 Medical/Dental	143,683	172,428	172,500	72	0.0%
	52005 L & I	17,784	21,507	21,507	0	0.0%
	52007 Deferred Compensation	19,600	22,200	23,640	1,440	6.5%
	52017 HRA	13,432	15,640	15,640	0	0.0%
	52019 WA Paid FMLA	1,078	0	1,000	1,000	100.0%
	52092 NLEC Retirement	32	0	2,000	2,000	100.0%
	53101 Office Supplies	193	1,320	1,320	0	0.0%
	53102 Books/Manuals	624	800	800	0	0.0%
	53103 Safety Supplies	1,356	5,500	5,500	0	0.0%
	53105 Agency Recognition Supplies	1,127	2,000	2,000	0	0.0%
	53131 Clothing	0	400	0	(400)	-100.0%
	53133 Class Supplies/Extinguishers	0	500	500	0	0.0%
	53134 Class Supplies/CPR	2,850	5,500	5,500	0	0.0%
	53136 Program Supplies	832	7,500	7,500	0	0.0%
	53137 Program Supplies/Safe Sitter	1,400	3,750	3,750	0	0.0%
	53138 Program Supplies/Schools	4,062	5,000	5,000	0	0.0%
	53139 Program Supplies/WW Fair	0	6,500	6,500	0	0.0%
	53141 Operating Supplies	423	2,700	2,700	0	0.0%
	53145 Software	224	0	0	0	0.0%
	53171 Food	80	500	500	0	0.0%
	53401 Resale Items	761	500	500	0	0.0%
	53501 Small Tools & Equipment	5,755	8,800	8,800	0	0.0%
	54111 Advertising	675	1,000	1,000	0	0.0%
	54191 Other Professional Services	46	500	500	0	0.0%
	54221 Postage	32,965	18,000	37,800	19,800	110.0%
	54301 Per Diem	75	1,450	1,350	(100)	-6.9%
	54311 Lodging	209	4,350	4,350	0	0.0%
	54331 Mileage	14	0	100	100	100.0%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
400	Prevention & Education					
	54341 Airfare	1,532	900	300	(600)	-66.7%
	54811 Equipment Repair/Maintenance	0	500	500	0	0.0%
	54901 Dues/Membership Fees	1,351	1,500	3,000	1,500	100.0%
	54902 Subscriptions	524	500	600	100	20.0%
	54911 Contractual Services	468	500	500	0	0.0%
	54921 Registration	1,572	5,100	5,550	450	8.8%
	54922 Certifications	693	1,900	1,900	0	0.0%
	54941 Printing & Binding	13,487	13,000	24,000	11,000	84.6%
	54961 B & O Tax	35	20	120	100	500.0%
	56411 Equipment - Computer/Software	7,370	0	0	0	0.0%
400	Prevention & Education Total	1,137,985	1,242,798	1,487,861	245,063	19.7%

410 ATF Accelerant Detection K9

The ATF K9 falls under the Prevention & Education Division.

Fire Investigation

The K9 team's primary responsibility is the assistance in the investigation of fires. K9 Hansel has been requested thirty-four times by twenty-seven different agencies, including five counties and two states. K9 Hansel has identified and submitted approximately 116 items of evidence, assisted in 10 felony arrests, 8 fatality fires (3 being multiple homicides), multiple standbys for Seattle riots, and assisted with clearing protest corridors.

Public Education & Demonstrations

K9 Hansel actively engages with the public at local events and schools. He has a standing invitation to visit various local business and our school districts once Covid restrictions lift.

Public Relations

Even with the current restrictions, K9 Hansel is out in the public engaging citizens daily. We are building relationships with many business and other entities, providing locations and various materials to train Hansel.

ATF TFO

K9 Hansel's federal commission has created a liaison between federal, state, and local agencies (both fire and law enforcement) and our jurisdiction.

2022 Budgeted Position Counts

No Budgeted Positions.

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
410 K9						
	53141 Operating Supplies	1,659	2,000	2,000	0	0.0%
	53501 Small Tools & Equipment	1,248	1,300	1,300	0	0.0%
	54191 Other Professional Services	321	300	1,000	700	233.3%
	54902 Subscriptions	70	70	70	0	0.0%
410 K9 Total		3,298	3,670	4,370	700	19.1%

CENTRAL PIERCE FIRE & RESCUE
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. The division operates under the management of the Assistant Chief of Logistics.

2022 Budgeted Position Counts

Position	2021 Positions	2022 Proposed Positions	Position Change	% Change
Lead Mechanic	1.00	1.00	0.00	0.0%
Mechanic	6.00	6.00	0.00	0.0%
Parts Specialist	1.00	1.00	0.00	0.0%
P/T Mechanic	1.00	1.00	0.00	0.0%
Total:	9.00	9.00	0.00	0.0%

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
650 Maint. Shop						
	51101 Regular Time	544,988	706,970	726,449	19,479	2.8%
	51102 Part Time	27,849	71,935	75,000	3,065	4.3%
	51115 Mechanic Acting Pay	1,641	2,080	2,080	0	0.0%
	51121 Comp Time Off	910	0	0	0	0.0%
	51122 Holiday	26,004	0	0	0	0.0%
	51123 Sick Leave	42,937	0	0	0	0.0%
	51124 Vacation	65,341	0	0	0	0.0%
	51127 Bereavement Leave	1,241	0	0	0	0.0%
	51141 Holiday Buy-Back	7,521	11,000	11,000	0	0.0%
	51142 Sick Leave Buy-Back	618	2,500	2,000	(500)	-20.0%
	51149 Comp Time Payout	22	0	0	0	0.0%
	51158 Mechanic Certification Pay	23,448	29,112	25,671	(3,441)	-11.8%
	51170 Longevity Pay	43,034	51,708	63,608	11,900	23.0%
	51201 Overtime	79,986	65,000	75,000	10,000	15.4%
	52001 FICA/Medicare	15,276	18,228	17,998	(230)	-1.3%
	52002 Retirement	105,981	111,696	88,362	(23,334)	-20.9%
	52003 Medical/Dental	200,136	209,220	210,972	1,752	0.8%
	52005 L & I	20,121	22,592	22,753	161	0.7%
	52007 Deferred Compensation	32,952	33,060	33,760	700	2.1%
	52011 Uniforms	2,139	1,000	1,000	0	0.0%
	52012 Tool Allowance	2,950	3,201	2,800	(401)	-12.5%
	52013 Disability/Pension	450	0	720	720	100.0%
	52017 HRA	18,952	19,912	20,808	896	4.5%
	52019 WA Paid FMLA	1,274	0	1,500	1,500	100.0%
	53101 Office Supplies	800	2,000	2,000	0	0.0%
	53102 Books/Manuals	91	100	100	0	0.0%
	53121 Cleaning Supplies	232	300	300	0	0.0%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
650	Maint. Shop					
	53131 Clothing	0	200	0	(200)	-100.0%
	53141 Operating Supplies	23,741	30,600	30,600	0	0.0%
	53142 Equipment Repair Parts	1,009	16,500	16,500	0	0.0%
	53143 Vehicle Repair Parts	266,341	280,000	280,000	0	0.0%
	53171 Food	397	500	500	0	0.0%
	53181 Lubricants	12,855	13,500	13,500	0	0.0%
	53501 Small Tools & Equipment	24,713	18,375	18,375	0	0.0%
	54143 Instructors	0	1,000	1,000	0	0.0%
	54171 Medical Exams	569	400	400	0	0.0%
	54191 Other Professional Services	6,844	8,000	8,000	0	0.0%
	54301 Per Diem	0	1,628	1,628	0	0.0%
	54311 Lodging	0	6,275	6,275	0	0.0%
	54331 Mileage	65	2,000	2,000	0	0.0%
	54502 Other Operating Rental	1	1,650	1,650	0	0.0%
	54711 Water	604	800	800	0	0.0%
	54712 Surface Water Management	2,793	2,800	2,800	0	0.0%
	54721 Sewer	670	788	788	0	0.0%
	54731 Electricity	5,007	6,300	6,300	0	0.0%
	54741 Garbage	2,802	2,700	3,700	1,000	37.0%
	54742 Hazardous Waste Disposal	250	2,500	2,500	0	0.0%
	54811 Equipment Repair/Maintenance	6,406	5,000	5,000	0	0.0%
	54813 Maintenance Agreements	6,573	6,000	6,000	0	0.0%
	54820 Sub-Let Vehicle Repair/Maint	277,829	100,000	100,000	0	0.0%
	54821 Paint & Body Work	38,167	25,000	25,000	0	0.0%
	54901 Dues/Membership Fees	0	600	600	0	0.0%
	54902 Subscriptions	0	800	800	0	0.0%
	54911 Contractual Services	66	0	60,000	60,000	100.0%
	54921 Registration	538	2,127	2,127	0	0.0%
	54922 Certifications	718	1,000	1,000	0	0.0%
	54931 Laundry (Linen) Services	5,576	5,500	5,500	0	0.0%
	54961 B & O Tax	251	500	500	0	0.0%
650	Maint. Shop Total	1,951,679	1,904,657	1,987,724	83,067	4.4%

CENTRAL PIERCE FIRE & RESCUE 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. Originally the District contributed \$850,000 annually. In 2010 The District found it necessary to increase the annual contribution amount to \$1,000,000 due to the addition of equipment from the City of Puyallup merger. In 2014 the contribution was reduced, and no contributions were made in 2016. The contribution was restored to \$1,250,000 in the 2017 Budget.

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.

2022 Budgeted Position Counts

No Budgeted Positions.

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
015 ERF						
	53501 Small Tools & Equipment	123,916	271,458	156,964	(114,494)	(0)
	56401 Equipment - Vehicles	1,780,178	410,964	4,832,398	4,421,434	1075.9%
	56411 Equipment - Computer/Software	36,189	0	0	0	0.0%
	56431 Equipment - Miscellaneous	375,870	7,298	0	(7,298)	-100.0%
	59122 Debt Svc Repayment	2,085,213	1,327,328	0	(1,327,328)	-100.0%
	59222 Int and Other Debt Svc Costs	179,628	137,489	0	(137,489)	-100.0%
	59422 Capital Lease Installment	42,098	0	0	0	0.0%
015 ERF Total		4,623,092	2,154,537	4,989,362	2,834,825	131.6%

CENTRAL PIERCE FIRE & RESCUE 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.

The District historically budgets \$100,000 annually, however beginning in 2019 funded \$300,000 annually to catch up some needed facilities repairs.

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.

2022 Budgeted Position Counts

No Budgeted Positions.

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
050	Facilities Maint					
	54801 Building Repair/Maintenance	188,989	300,000	300,000	0	0.0%
	56201 Capital - Buildings	0	0	1,400,000	1,400,000	100.0%
050	Facilities Maint Total	188,989	300,000	1,700,000	1,400,000	466.7%

		2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/(Decr)	% Change
	Station 60	8,146	93,000	110,722	17,722	19.1%
	Station 61	59,610	43,960	0	(43,960)	-100.0%
	Station 62	7,672	27,500	0	(27,500)	-100.0%
	Station 64	0	0	24,068	24,068	100.0%
	Station 65	0	10,990	504,050	493,060	4486%
	Station 66	0	56,060	622,360	566,300	1010%
	Station 67	12,338	10,990	29,040	18,050	164.2%
	Station 68	0	10,930	42,010	31,080	284.4%
	Station 69	63,211	0	365,000	365,000	100.0%
	Training Center	23,958	0	0	0	0.0%
	Shop	0	7,000	2,750	(4,250)	-60.7%
	Station 71	16,753	39,570	0	(39,570)	-100.0%
	Total:	188,989	300,000	1,700,000	1,400,000	466.7%

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.

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

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.

2022 Budgeted Position Counts

No Budgeted Positions.

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
201F Debt Fund						
	50840 Ending Cash	0	64,087	0	(64,087)	-100.0%
	58400 Debt Issue Costs	600	0	0	0	0.0%
	59122 Debt Svc Repayment	0	1,340,000	1,380,000	40,000	3.0%
	59171 GO Bond Principal	1,285,000	0	0	0	0.0%
	59222 Int and Other Debt Svc Costs	0	1,095,913	1,055,163	(40,750)	-3.7%
	59283 Interest on LT Ext Debt	1,147,313	0	0	0	0.0%
201F Debt Fund Total		2,432,913	2,500,000	2,435,163	(64,837)	-2.6%

CENTRAL PIERCE FIRE & RESCUE
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.

2022 Budgeted Position Counts

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

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
301 Capital						
	53501 Small Tools & Equipment	2,341	0	0	0	0.0%
	54911 Contractual Services	75,319	0	0	0	0.0%
	56101 Land Acquisition	0	1,700,000	0	(1,700,000)	-100.0%
	56201 Capital - Buildings	138,163	6,000,000	6,000,000	0	0.0%
	56210 Capital - Building Permits	203	100,000	100,000	0	0.0%
	56241 Capital Construction Contract	1,121,536	0	1,000,000	1,000,000	100.0%
	56242 Bldgs-Arch Svcs	151,077	1,000,000	1,000,000	0	0.0%
	56243 Buildings - Engineering Svcs	53,034	250,000	250,000	0	0.0%
	56244 Bldgs - Other Prof Svcs	1,539	30,000	30,000	0	0.0%
	56431 Equipment - Miscellaneous	81,786	0	0	0	0.0%
301 Capital Total		1,624,998	9,080,000	8,380,000	(700,000)	-7.7%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

630 HRA/Flex Fund

The HRA/Flex Fund is an agency fund used to account for assets Central Pierce Fire & Rescue (CPFR) holds on behalf of its employees who elect to participate in the Flexible Spending Account (FSA) benefit program. An FSA allows a fixed amount of pre-taxed wages to be set aside for qualified expense which may include uncovered medical expenses or dependent care. CPFR contracts with Ameriflex to administer expense reimbursements from this fund.

2022 Budgeted Position Counts

No Budgeted Positions.

2022 Proposed Budget

Div	Account Name	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	\$ Change Incr/ (Decr)	% Change
630F HRA/Flex						
	52003 Medical/Dental	20,657	50,000	50,000	0	0.0%
630F HRA/Flex Total		20,657	50,000	50,000	0	0.0%

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

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)

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

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.

CENTRAL PIERCE FIRE & RESCUE
PROGRAM BUDGETS

Account	Account Title	Account Description
54813	Maintenance Agreements	Maintenance agreements-Software/hardware, copier, Lifepak
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.

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 proposed 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.

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.