



SPECIAL JOINT BOARD MEETING AGENDA

CENTRAL PIERCE FIRE & RESCUE
GRAHAM FIRE & RESCUE
ORTING VALLEY FIRE & RESCUE

Date: November 17, 2025

Place: In-Person / South Hill Business & Technology Center/ Central Pierce Fire & Rescue
Virtual / (Visit www.centralpiercefirerescue.org for instructions to join webinar)

- 1015 39th Avenue SE, STE 120 – Puyallup, WA 98374
- **Webinar ID:** 815 4923 8623
- **Passcode:** 586333

Time: 6:00 p.m.

For citizens that are present in the audience, please sign in if you would like to address the Board and you will be given 3 minutes to present during Public Comment. Citizens attending virtually that wish to address the Board during Public Comment use the “raise hand” feature on the webinar. Statements or comments for the record may be submitted to emcinnis@centralpiercefirerescue.org by 4:00pm meeting day.

1. CALL TO ORDER

A. Roll Call – District Secretary

2. PLEDGE OF ALLEGIANCE

3. APPROVAL OF AGENDA

A. **Pg. 1:** Agenda

4. PUBLIC COMMENT (For items not specifically listed on the Agenda.)

5. 2026 BUDGET PRESENTATION

A. **Pg. 3:** 2026 Proposed Budget – Director Robacker

- **Presented to:** Joint Board

6. Pg. 65: 2026 BUDGET & PROPERTY TAX RESOLUTIONS

A. **Pg. 67:** OVFR Resolution 2025-004 2026 Regular Levy – Deputy Director Kemp

- **Presented to:** Orting Valley Fire & Rescue

B. **Pg. 68:** OVFR Resolution 2025-005 2026 EMS Levy – Deputy Director Kemp

- **Presented to:** Orting Valley Fire & Rescue

C. **Pg. 69:** OVFR Resolution 2025-006 2026 Fire Benefit Charge – Deputy Director Kemp

- **Presented to:** Orting Valley Fire & Rescue



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- D. **Pg. 70:** GFR Resolution #1012 2026 Regular Levy – Director Roberts
 - **Presented to:** *Graham Fire & Rescue*
- E. **Pg. 72:** GFR Resolution #1013 2026 EMS Levy – Director Roberts
 - **Presented to:** *Graham Fire & Rescue*
- F. **Pg. 73:** GFR Resolution #1014 2026 Fire Benefit Charge – Director Roberts
 - **Presented to:** *Graham Fire & Rescue*
- G. **Pg. 75:** CPFR Resolution 25-08 2026 Regular Levy – Director Robacker
 - **Presented to:** *Central Pierce Fire & Rescue*
- H. **Pg. 77:** CPFR Resolution 25-09 2026 EMS Levy – Director Robacker
 - **Presented to:** *Central Pierce Fire & Rescue*
- I. **Pg. 78:** CPFR Resolution 25-10 2026 Fire Benefit Charge – Director Robacker
 - **Presented to:** *Central Pierce Fire & Rescue*
- J. **Pg. 79:** Joint OVFR, GFR & CPFR Resolution 25-11 2026 Budget & Levy Certification – Director Robacker
 - **Presented to:** *Central Pierce Fire & Rescue*

7. COMMISSIONER COMMENTS

8. ADJOURNMENT

Presented by: Director Robacker
November 17, 2025

2026-2028 Financial Forecast



Tonight



- Revised Operating Forecast 2026-2028 with FBC Set at \$66.4M
- Revenue Review
- Expenditure Overview
 - Includes transfer totals to Capital, Facilities and ERF
- Q&A

11/17/2025



Revenue Review 2026



11/17/2025

Fire Benefit Charge - Maximum

(RCW 52.18.010 - 60% Maximum)



FBC – 60% Maximum :

2026 Operating Budget: \$ 185,069,684

x 0.60

FBC Maximum \$ 111,041,810

Less 2026 FBC Proposed Revenue*

36.0% of Operating Budget (66,489,667)

Dollar under 60% limit: \$ 44,552,143

*Note 1– FBC Gross before County fees

11/17/2025

Major Revenue 2026

(Excludes Transfers)

Ad Valorem Taxes:

- Regular Levy \$63.4M (\$1.00)
- EMS Levy \$30.6M (.48¢)
- Excess Levy \$2.5M(.04¢)

Levy Equivalents:

- FBC \$65.8M (1.04¢)

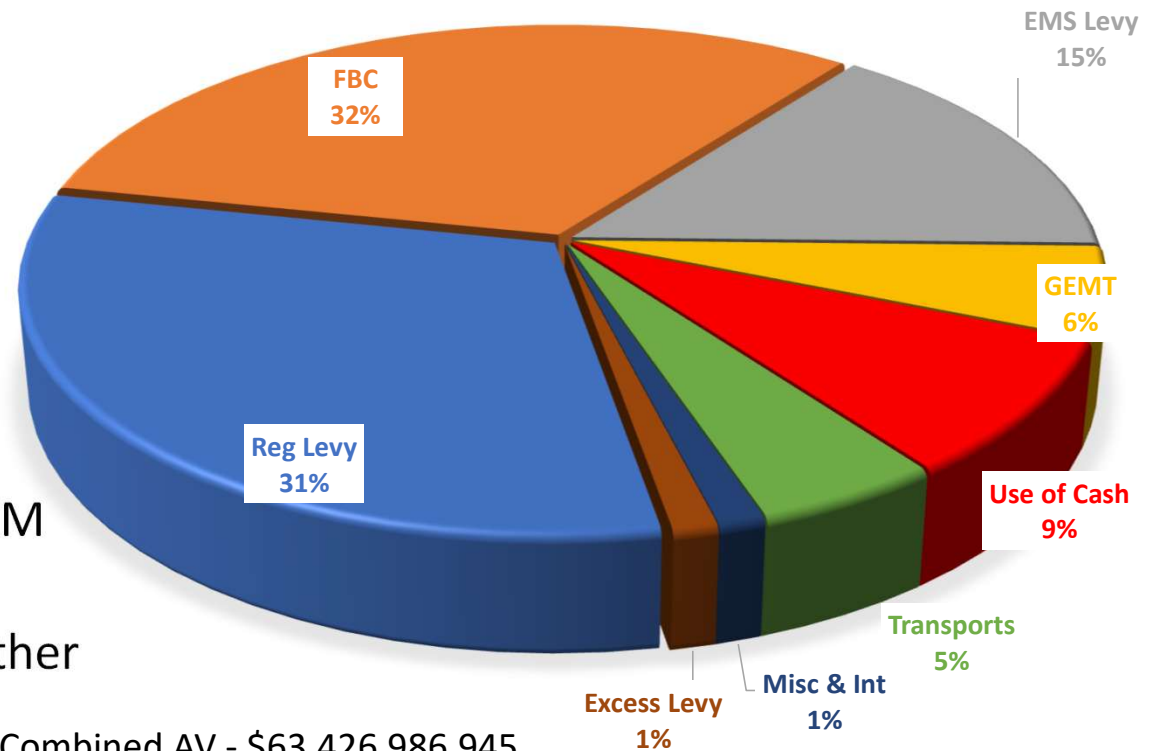
Other Revenue:

- GEMT \$11.8M
- Transports \$10M
- Misc, Permits & Charges for Svc \$2.5M

Use of Cash: \$17.9

\$12.2M GEMT, \$5.6M GFR & \$0.1M Other

Revenue & Cash
\$204,649,258



11/17/2025

Note: Levy Equivalents Calculated Using Combined AV - \$63,426,986,945



Operating Forecast 2026-2028



11/17/2025

2026-2028 Operating Funds Overview

(001 GF & 101 EMS)



		2026F	2027F	2028F
1	Beg Balance	\$ 14,192,327	\$ 15,269,650	\$ 4,519,534
2	+ Revenue	196,269,998	191,191,413	198,797,193
3	+ Merger Influx of Fund Balances	16,330,784	0	0
4	- Expenditures	(200,960,528)	(198,755,409)	(204,194,712)
5	- Move to Min Cash Flow & Reserve	(10,562,931)	(3,186,120)	(1,464,278)
6	Net Surplus / (Deficit) (2+3-4-5)	1,077,323	(10,750,116)	(6,861,797)
7	End Balance (1+6)	\$ 15,269,650	\$ 4,519,534	\$ (2,342,263)



Expenditure Highlights 2026-2028



11/17/2025

Expenditures Overview – All Funds

By Category

	2026
Pay & Benefits Forecast	\$ 118,992,227
OT	29,448,498
Other Pay & Benefits	9,000,613
Service & Supplies	24,540,155
Capital – Mach & Equipt	3,840,469
Capital – Bldg Repair & Remodel	2,509,167
Debt Svc & Leases	3,529,928
ERF/Fac/Capital Proj Reserve	12,750,253
Transfers	41,810,047
TOTAL EXPENSE	\$ 246,421,357

11/17/2025

Expenditure Overview - ERF

- No Major Apparatus
- 4 Staff Vehicles
- Forklift
- IT equipment / Computers
- Cardio Equipment
- TC Fill station
- Lifepaks (12 lead)

Expenditure Overview – Capital Projects

- Shop North – Remodel
- Station 67 Guard Rail
- Station 91 Design & Feasibility
- Station 92 Design & Feasibility
- Station 93 Training Grounds
- Station 95 Remodel & Locks
- Station 96 Remodel & Locks
- 116th St Property Security

Levy Equivalent

	2024	2025	2026F
Reg	0.73	1.00	1.00
EMS Levy	0.50	0.49	0.48
FBC	0.88	0.90	1.04
GO Bond	0.06	0.06	0.04
Levy Equivalent	2.17	2.45	2.56

Questions



11/17/2025

2026 PROPOSED BUDGET LINE ITEM DETAIL - JOINT BUDGET FOR OVFR, GFR, CPFR
Comparison to 2024 Actuals and Current Year 2025 Budget

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001		Non-Departmental	50840	Ending Balance-Committed	0	46,321	0	(46,321)
		Non-Departmental	59711	Transfer Out to Reserve	967,110	2,356,668	1,056,303	(1,300,365)
		Non-Departmental	59715	Transfer Out to ERF	500,000	150,000	2,682,552	2,532,552
		Non-Departmental	59721	Transfer Out to 201 Debt	0	0	2,208,292	2,208,292
		Non-Departmental	59731	Transfer Out to Cap Proj 301	0	0	11,000,000	11,000,000
		Non-Departmental	59750	Transfer Out to Facilities Fnd	398,500	181,611	862,900	681,289
	Total				1,865,610	2,734,600	17,810,047	15,075,447
							0	0
	100	Commissioners	51107	Commissioner Time	60,232	173,880	173,880	0
	100	Commissioners	52001	FICA/Medicare	4,608	10,100	13,950	3,850
	100	Commissioners	52005	L & I	111	320	1,020	700
	100	Commissioners	52008	EAP	83	1,100	600	(500)
	100	Commissioners	52019	WA Paid Family & Medical Leave	127	200	360	160
	100	Commissioners	53131	Clothing	975	9,750	9,750	0
	100	Commissioners	53501	Small Tools/Equipment	0	10,000	10,000	0
	100	Commissioners	54301	Per Diem	1,210	7,050	7,050	0
	100	Commissioners	54311	Lodging	5,844	33,000	33,000	0
	100	Commissioners	54331	Mileage	2,139	8,100	8,100	0
	100	Commissioners	54901	Dues/Membership Fees	7,080	16,000	16,000	0
	100	Commissioners	54921	Registration	1,040	16,500	17,000	500
	100	Commissioners	54981	Contingency	0	230,500	250,000	19,500
	100 Total				83,449	516,500	540,710	24,210
							0	0
	200	Administration	51101	Regular Time	798,749	816,689	728,000	(88,689)
	200	Administration	51103	Seminar/School	770	0	0	0
	200	Administration	51122	Holiday	23,364	0	0	0
	200	Administration	51123	Sick Leave	3,696	0	0	0
	200	Administration	51124	Vacation	73,894	0	0	0
	200	Administration	51141	Holiday Buy-Back	19,749	40,000	40,000	0
	200	Administration	51142	Sick Leave Buy-Back	0	7,000	7,000	0
	200	Administration	51148	Vacation Payout	4,713	0	0	0
	200	Administration	51164	Project Pay	5,100	5,100	5,100	0

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	200	Administration	51170	Longevity Pay	75,460	72,732	77,700	4,968
	200	Administration	51201	Overtime	60,527	50,000	50,000	0
	200	Administration	52001	FICA/Medicare	16,526	13,000	13,500	500
	200	Administration	52002	Retirement	71,309	51,000	89,010	38,010
	200	Administration	52003	Medical/Dental	127,650	115,331	95,344	(19,987)
	200	Administration	52005	L & I	9,879	13,812	14,030	218
	200	Administration	52007	Deferred Compensation	26,466	39,252	31,800	(7,452)
	200	Administration	52013	Disability/Pension	0	400	0	(400)
	200	Administration	52017	HRA	18,208	12,416	12,000	(416)
	200	Administration	52019	WA Paid Family & Medical Leave	1,503	1,500	102	(1,398)
	200	Administration	52021	Vehicle Allowance	46,319	39,600	39,600	0
	200	Administration	52022	Remote Work Stipend	3,118	3,600	0	(3,600)
	200	Administration	53101	Office Supplies	4,333	4,500	4,500	0
	200	Administration	53102	Books/Manuals	2,557	2,000	2,000	0
	200	Administration	53121	Cleaning Supplies	1,058	0	0	0
	200	Administration	53141	Operating Supplies	5,261	3,900	3,900	0
	200	Administration	53171	Food	16,671	10,000	10,000	0
	200	Administration	53501	Small Tools/Equipment	39,070	1,000	1,000	0
	200	Administration	53503	Audio/Visual Equipment	51,530	10,000	50,000	40,000
	200	Administration	54111	Advertising	1,181	5,500	5,500	0
	200	Administration	54151	Legal Fees	46,029	80,000	80,000	0
	200	Administration	54161	Election Fees	329,502	595,000	170,000	(425,000)
	200	Administration	54191	Other Professional Services	70,532	35,000	70,000	35,000
	200	Administration	54221	Postage	3,989	7,500	7,500	0
	200	Administration	54301	Per Diem	670	2,500	2,500	0
	200	Administration	54311	Lodging	10,788	15,000	15,000	0
	200	Administration	54331	Mileage	1,043	1,100	1,100	0
	200	Administration	54341	Airfare	2,550	3,000	3,000	0
	200	Administration	54502	Other Operating Rental	14,222	5,000	5,000	0
	200	Administration	54611	Insurance	163,558	234,481	253,870	19,389
	200	Administration	54801	Building Repair/Maintenance	0	0	0	0
	200	Administration	54811	Equipment Repair/Maintenance	176	0	0	0
	200	Administration	54813	Maintenance Agreements	8,664	32,000	24,000	(8,000)
	200	Administration	54901	Dues/Membership Fees	10,057	11,000	16,000	5,000
	200	Administration	54902	Subscriptions	5,655	1,200	6,200	5,000

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	200	Administration	54911	Contractual Services	567,944	791,800	726,500	(65,300)
	200	Administration	54912	Fees/Permits	0	250	550	300
	200	Administration	54914	Penalties and Late Fees	2,669	0	0	0
	200	Administration	54921	Registration	30,233	5,920	5,920	0
	200	Administration	54925	College Tuition	66,784	85,000	0	(85,000)
	200	Administration	54941	Printing & Binding	20,768	1,500	1,500	0
	200	Administration	54961	B & O Tax	20,855	35,000	35,000	0
	200	Administration	54982	Fire Chief Contingency	0	39,130	1,100,000	1,060,870
	200	Administration	56431	Equipment - Miscellaneous	5,332	0	0	0
	200	Administration	57000	Lease Rent LT/NonOwner	580,726	641,500	673,000	31,500
	200 Total				3,471,407	3,941,213	4,476,726	535,513
							0	0
	201	Finance	51101	Regular Time	837,151	1,287,299	1,437,920	150,621
	201	Finance	51103	Seminar/School	1,127	0	0	0
	201	Finance	51122	Holiday	26,516	0	0	0
	201	Finance	51123	Sick Leave	25,687	0	0	0
	201	Finance	51124	Vacation	86,329	0	0	0
	201	Finance	51141	Holiday Buy-Back	23,399	15,000	23,500	8,500
	201	Finance	51142	Sick Leave Buy-Back	0	1,000	1,000	0
	201	Finance	51148	Vacation Payout	9,747	0	0	0
	201	Finance	51164	Project Pay	2,975	0	0	0
	201	Finance	51170	Longevity Pay	50,335	65,604	70,500	4,896
	201	Finance	51201	Overtime	12,486	23,000	37,000	14,000
	201	Finance	52001	FICA/Medicare	16,518	22,100	25,100	3,000
	201	Finance	52002	Retirement	99,177	127,340	88,805	(38,535)
	201	Finance	52003	Medical/Dental	140,223	225,144	246,788	21,644
	201	Finance	52005	L & I	2,158	3,120	4,620	1,500
	201	Finance	52007	Deferred Compensation	47,305	64,464	67,800	3,336
	201	Finance	52017	HRA	40,000	61,250	44,000	(17,250)
	201	Finance	52019	WA Paid Family & Medical Leave	1,854	3,500	374	(3,126)
	201	Finance	52021	Vehicle Allowance	14,400	34,200	14,400	(19,800)
	201	Finance	52022	Remote Work Stipend	3,131	5,800	0	(5,800)
	201	Finance	53101	Office Supplies	420	2,200	2,200	0
	201	Finance	53102	Books/Manuals	1,224	125	125	0
	201	Finance	53141	Operating Supplies	545	550	700	150

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	201	Finance	53501	Small Tools/Equipment	3,824	1,000	1,000	0
	201	Finance	54101	Accounting/Auditing	64,726	100,830	130,830	30,000
	201	Finance	54111	Advertising	0	100	100	0
	201	Finance	54191	Other Professional Services	68,657	47,950	55,000	7,050
	201	Finance	54301	Per Diem	188	450	2,450	2,000
	201	Finance	54311	Lodging	434	5,400	5,400	0
	201	Finance	54331	Mileage	229	400	400	0
	201	Finance	54341	Airfare	0	4,950	4,950	0
	201	Finance	54901	Dues/Membership Fees	1,364	1,000	1,500	500
	201	Finance	54902	Subscriptions	0	200	200	0
	201	Finance	54911	Contractual Services	13,572	162,500	62,500	(100,000)
	201	Finance	54912	Fees/Permits	1,422	1,000	1,000	0
	201	Finance	54914	Penalties and Late Fees	1,049	0	0	0
	201	Finance	54921	Registration	848	10,530	15,530	5,000
	201	Finance	54922	Certifications	409	200	200	0
	201	Finance	54941	Printing & Binding	193	700	700	0
	201	Finance	56411	Equipment - Computer/Software	0	0	500,000	500,000
	201 Total				1,599,621	2,278,906	2,846,592	567,686
							0	0
	202	Business Svcs	51101	Regular Time	85,783	387,000	530,000	143,000
	202	Business Svcs	51122	Holiday	6,751	0	0	0
	202	Business Svcs	51123	Sick Leave	2,608	0	0	0
	202	Business Svcs	51124	Vacation	4,056	0	0	0
	202	Business Svcs	51141	Holiday Buy-Back	0	8,000	8,000	0
	202	Business Svcs	51170	Longevity Pay	0	38,508	69,100	30,592
	202	Business Svcs	51201	Overtime	6,503	0	0	0
	202	Business Svcs	52001	FICA/Medicare	1,650	9,500	10,100	600
	202	Business Svcs	52002	Retirement	9,987	30,700	55,350	24,650
	202	Business Svcs	52003	Medical/Dental	12,910	51,647	74,800	23,153
	202	Business Svcs	52005	L & I	230	5,500	10,673	5,173
	202	Business Svcs	52007	Deferred Compensation	4,000	22,756	24,000	1,244
	202	Business Svcs	52017	HRA	4,000	8,000	8,000	0
	202	Business Svcs	52019	WA Paid Family & Medical Leave	228	400	68	(332)
	202	Business Svcs	52021	Vehicle Allowance	0	0	29,400	29,400
	202	Business Svcs	52022	Remote Work Stipend	1,910	0	0	0

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	202	Business Svcs	53501	Small Tools/Equipment	0	0	0	0
	202	Business Svcs	54341	Airfare	0	900	0	(900)
	202	Business Svcs	54902	Subscriptions	0	6,800	6,800	0
	202	Business Svcs	54911	Contractual Services	0	30,035	100,000	69,965
	202	Business Svcs	54921	Registration	0	500	2,000	1,500
	202 Total				140,616	600,246	928,291	328,045
							0	0
	203	Human Resources	51101	Regular Time	567,036	826,753	914,000	87,247
	203	Human Resources	51122	Holiday	18,741	0	0	0
	203	Human Resources	51123	Sick Leave	5,126	0	0	0
	203	Human Resources	51124	Vacation	78,134	0	0	0
	203	Human Resources	51141	Holiday Buy-Back	16,219	9,500	9,500	0
	203	Human Resources	51142	Sick Leave Buy-Back	2,039	1,000	1,000	0
	203	Human Resources	51164	Project Pay	18,000	0	0	0
	203	Human Resources	51170	Longevity Pay	52,768	62,376	64,700	2,324
	203	Human Resources	51201	Overtime	39,440	125,000	30,000	(95,000)
	203	Human Resources	52001	FICA/Medicare	12,219	15,800	16,300	500
	203	Human Resources	52002	Retirement	72,432	93,280	57,970	(35,310)
	203	Human Resources	52003	Medical/Dental	107,147	178,739	171,688	(7,051)
	203	Human Resources	52005	L & I	1,171	1,872	2,640	768
	203	Human Resources	52006	Unemployment	23,053	40,000	40,000	0
	203	Human Resources	52007	Deferred Compensation	30,321	45,264	45,000	(264)
	203	Human Resources	52009	LEOFF I Retirees - Medical	130,765	222,969	175,000	(47,969)
	203	Human Resources	52011	Uniforms	3,757	6,750	6,750	0
	203	Human Resources	52016	LEOFF II Retirees-Medical	913,979	1,000,000	1,273,540	273,540
	203	Human Resources	52017	HRA	17,000	24,000	24,000	0
	203	Human Resources	52019	WA Paid Family & Medical Leave	1,324	1,500	204	(1,296)
	203	Human Resources	52021	Vehicle Allowance	14,400	34,200	14,400	(19,800)
	203	Human Resources	52022	Remote Work Stipend	1,800	0	0	0
	203	Human Resources	53101	Office Supplies	84	1,500	1,500	0
	203	Human Resources	53102	Books/Manuals	30	500	500	0
	203	Human Resources	53132	Employee Recognition Supplies	17,705	19,000	44,000	25,000
	203	Human Resources	53141	Operating Supplies	693	1,500	1,500	0
	203	Human Resources	53171	Food	6,251	8,000	4,500	(3,500)
	203	Human Resources	53501	Small Tools/Equipment	235	10,000	10,000	0

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	203	Human Resources	54111	Advertising	1,270	2,500	5,000	2,500
	203	Human Resources	54151	Legal Fees	46,362	40,000	40,000	0
	203	Human Resources	54171	Medical Exams	2,862	8,225	6,125	(2,100)
	203	Human Resources	54191	Other Professional Services	151,392	61,950	50,000	(11,950)
	203	Human Resources	54301	Per Diem	694	540	650	110
	203	Human Resources	54311	Lodging	9,661	2,042	3,500	1,458
	203	Human Resources	54331	Mileage	449	500	500	0
	203	Human Resources	54341	Airfare	1,263	0	1,000	1,000
	203	Human Resources	54502	Other Operating Rental	2,653	600	600	0
	203	Human Resources	54901	Dues/Membership Fees	2,362	3,225	3,225	0
	203	Human Resources	54902	Subscriptions	8,133	10,800	10,800	0
	203	Human Resources	54911	Contractual Services	557	128,944	144	(128,800)
	203	Human Resources	54921	Registration	2,829	(849)	8,600	9,449
	203	Human Resources	54922	Certifications	269	1,200	1,200	0
	203	Human Resources	54925	College Tuition	0	0	150,000	150,000
	203 Total				2,382,625	2,989,180	3,190,036	200,856
							0	0
	204	Logistics	51101	Regular Time	799,816	1,342,647	1,738,096	395,449
	204	Logistics	51102	Part Time	0	31,200	0	(31,200)
	204	Logistics	51122	Holiday	43,863	0	0	0
	204	Logistics	51123	Sick Leave	28,662	0	0	0
	204	Logistics	51124	Vacation	87,443	0	0	0
	204	Logistics	51141	Holiday Buy-Back	8,913	20,000	13,000	(7,000)
	204	Logistics	51142	Sick Leave Buy-Back	0	8,500	3,500	(5,000)
	204	Logistics	51143	Paid Time Off Payout	0	0	12,000	12,000
	204	Logistics	51151	Paramedic Premium Pay	0	42,192	0	(42,192)
	204	Logistics	51170	Longevity Pay	61,655	52,368	44,200	(8,168)
	204	Logistics	51201	Overtime	24,570	91,000	100,000	9,000
	204	Logistics	52001	FICA/Medicare	16,036	29,950	29,700	(250)
	204	Logistics	52002	Retirement	84,201	128,678	103,591	(25,087)
	204	Logistics	52003	Medical/Dental	258,939	412,920	411,300	(1,620)
	204	Logistics	52005	L & I	21,828	42,768	59,385	16,617
	204	Logistics	52007	Deferred Compensation	42,662	69,900	86,760	16,860
	204	Logistics	52010	Personal Protective Equipment	0	550,000	1,000,000	450,000
	204	Logistics	52011	Uniforms	109,950	93,000	173,000	80,000

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	204	Logistics	52012	Tool Allowance	2,000	4,000	4,000	0
	204	Logistics	52013	Disability/Pension	321	1,600	1,440	(160)
	204	Logistics	52014	Quartermaster	75,927	70,000	95,000	25,000
	204	Logistics	52017	HRA	18,456	79,146	32,704	(46,442)
	204	Logistics	52019	WA Paid Family & Medical Leave	1,970	1,500	1,619	119
	204	Logistics	52020	Uniforms-Class A	22,918	0	25,000	25,000
	204	Logistics	52021	Vehicle Allowance	7,962	0	0	0
	204	Logistics	52022	Remote Work Stipend	746	0	0	0
	204	Logistics	53101	Office Supplies	25	1,000	1,000	0
	204	Logistics	53102	Books/Manuals	0	200	200	0
	204	Logistics	53141	Operating Supplies	10,791	40,000	25,000	(15,000)
	204	Logistics	53142	Equipment Repair Parts	21,627	27,000	35,000	8,000
	204	Logistics	53146	Building Repair Parts	38,275	33,000	45,000	12,000
	204	Logistics	53147	Breathing Apparatus Supplies	0	80,000	80,000	0
	204	Logistics	53171	Food	272	200	200	0
	204	Logistics	53198	Inventory	0	0	500	500
	204	Logistics	53199	Supplies - Budget only	0	0	0	0
	204	Logistics	53201	Fuel	638,777	768,000	860,000	92,000
	204	Logistics	53501	Small Tools/Equipment	70,285	50,000	100,000	50,000
	204	Logistics	53504	Hose	54,650	91,000	139,000	48,000
	204	Logistics	54191	Other Professional Services	58,536	85,000	376,200	291,200
	204	Logistics	54199	Service-Budget Only	0	0	0	0
	204	Logistics	54221	Postage	1,328	1,200	3,000	1,800
	204	Logistics	54301	Per Diem	188	200	1,200	1,000
	204	Logistics	54311	Lodging	536	1,000	4,000	3,000
	204	Logistics	54331	Mileage	0	400	1,900	1,500
	204	Logistics	54341	Airfare	0	0	3,000	3,000
	204	Logistics	54502	Other Operating Rental	9,952	5,000	15,000	10,000
	204	Logistics	54741	Garbage	1,848	2,000	4,000	2,000
	204	Logistics	54801	Building Repair/Maintenance	84,373	200,000	800,000	600,000
	204	Logistics	54811	Equipment Repair/Maintenance	2,665	30,000	30,000	0
	204	Logistics	54812	Equip Repair/Breath Apparatus	0	30,000	20,000	(10,000)
	204	Logistics	54814	Personal Prot Equip Repair	0	200,000	231,000	31,000
	204	Logistics	54815	SCBA Air Compressor Repair	8,478	23,000	20,000	(3,000)
	204	Logistics	54901	Dues/Membership Fees	260	0	0	0

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	204	Logistics	54911	Contractual Services	486	30,000	30,000	0
	204	Logistics	54912	Fees/Permits	233	4,000	5,000	1,000
	204	Logistics	54914	Penalties and Late Fees	10	0	0	0
	204	Logistics	54921	Registration	80	10,067	10,067	0
	204	Logistics	54922	Certifications	0	1,900	1,900	0
	204	Logistics	54941	Printing & Binding	0	500	1,000	500
	204	Logistics	54983	Logistics Contingency	0	0	650,000	650,000
	204	Logistics	56250	Buildings - Improvements	6,471	0	0	0
	204	Logistics	56401	Equipment - Vehicles	0	0	0	0
	204	Logistics	56411	Equipment - Computer/Software	100,951	0	80,000	80,000
	204	Logistics	56431	Equipment - Miscellaneous	0	10,000	0	(10,000)
	204 Total				2,829,936	4,796,036	7,507,462	2,711,426
							0	0
	205	Central Stores	51101	Regular Time	187,263	290,386	405,870	115,484
	205	Central Stores	51102	Part Time	3,671	0	0	0
	205	Central Stores	51111	Admin Acting Pay	3,612	6,000	8,000	2,000
	205	Central Stores	51122	Holiday	8,090	0	0	0
	205	Central Stores	51123	Sick Leave	3,818	0	0	0
	205	Central Stores	51124	Vacation	21,971	0	0	0
	205	Central Stores	51141	Holiday Buy-Back	3,906	5,500	5,500	0
	205	Central Stores	51142	Sick Leave Buy-Back	1,994	2,100	2,100	0
	205	Central Stores	51170	Longevity Pay	11,844	11,844	12,700	856
	205	Central Stores	51201	Overtime	0	500	500	0
	205	Central Stores	52001	FICA/Medicare	4,006	6,640	7,310	670
	205	Central Stores	52002	Retirement	22,375	36,410	25,060	(11,350)
	205	Central Stores	52003	Medical/Dental	32,368	96,387	50,488	(45,899)
	205	Central Stores	52005	L & I	8,147	16,500	23,268	6,768
	205	Central Stores	52007	Deferred Compensation	14,400	23,800	30,000	6,200
	205	Central Stores	52017	HRA	12,000	20,000	24,000	4,000
	205	Central Stores	52019	WA Paid Family & Medical Leave	520	400	204	(196)
	205	Central Stores	53101	Office Supplies	405	500	1,000	500
	205	Central Stores	53131	Clothing	0	6,750	0	(6,750)
	205	Central Stores	53141	Operating Supplies	7,699	2,500	8,500	6,000
	205	Central Stores	53198	Inventory	(60,929)	45,000	20,000	(25,000)
	205	Central Stores	53409	Inventory Loss	(14,074)	0	0	0

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	205	Central Stores	53501	Small Tools/Equipment	6,246	1,000	5,000	4,000
	205	Central Stores	54914	Penalties and Late Fees	11	0	0	0
	205	Central Stores	57000	Lease Rent LT/NonOwner	101,110	115,188	120,000	4,812
	205 Total				380,454	687,405	749,500	62,095
							0	0
	206	Emergency Mgmt	51101	Regular Time	239,897	320,615	375,000	54,385
	206	Emergency Mgmt	51124	Vacation	40,613	0	0	0
	206	Emergency Mgmt	51141	Holiday Buy-Back	15,188	8,000	8,000	0
	206	Emergency Mgmt	51170	Longevity Pay	20,134	34,224	36,600	2,376
	206	Emergency Mgmt	51199	Salaries-Budget Only	0	0	0	0
	206	Emergency Mgmt	51201	Overtime	0	5,000	5,000	0
	206	Emergency Mgmt	52001	FICA/Medicare	4,673	6,700	7,000	300
	206	Emergency Mgmt	52002	Retirement	17,208	20,370	44,010	23,640
	206	Emergency Mgmt	52003	Medical/Dental	21,841	40,994	40,844	(150)
	206	Emergency Mgmt	52005	L & I	4,549	8,124	880	(7,244)
	206	Emergency Mgmt	52007	Deferred Compensation	5,480	16,720	17,800	1,080
	206	Emergency Mgmt	52017	HRA	2,208	8,000	8,000	0
	206	Emergency Mgmt	52019	WA Paid Family & Medical Leave	355	700	68	(632)
	206	Emergency Mgmt	52021	Vehicle Allowance	0	0	19,800	19,800
	206	Emergency Mgmt	52022	Remote Work Stipend	900	900	0	(900)
	206	Emergency Mgmt	53101	Office Supplies	0	0	2,000	2,000
	206	Emergency Mgmt	53102	Books/Manuals	0	0	1,000	1,000
	206	Emergency Mgmt	53141	Operating Supplies	0	1,000	1,000	0
	206	Emergency Mgmt	53171	Food	0	0	2,000	2,000
	206	Emergency Mgmt	53501	Small Tools/Equipment	1,431	1,000	5,000	4,000
	206	Emergency Mgmt	53503	Audio/Visual Equipment	0	1,000	1,000	0
	206	Emergency Mgmt	54143	Instructors	0	0	5,000	5,000
	206	Emergency Mgmt	54191	Other Professional Services	4,072	0	6,500	6,500
	206	Emergency Mgmt	54301	Per Diem	35	0	2,000	2,000
	206	Emergency Mgmt	54311	Lodging	2,130	0	3,500	3,500
	206	Emergency Mgmt	54331	Mileage	462	0	500	500
	206	Emergency Mgmt	54341	Airfare	646	0	2,000	2,000
	206	Emergency Mgmt	54901	Dues/Membership Fees	260	0	500	500
	206	Emergency Mgmt	54921	Registration	0	0	5,000	5,000
	206	Emergency Mgmt	56411	Equipment - Computer/Software	0	0	0	0

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	206	Emergency Mgmt	56421	Equipment - Furniture	0	0	0	0
	206	Emergency Mgmt	56433	Capital - Communication	0	0	0	0
	206 Total				382,081	473,347	600,002	126,655
							0	0
	208	Executive Svcs	51101	Regular Time	0	1,006,232	1,222,000	215,768
	208	Executive Svcs	51141	Holiday Buy-Back	0	4,000	4,000	0
	208	Executive Svcs	51142	Sick Leave Buy-Back	0	2,000	2,000	0
	208	Executive Svcs	51170	Longevity Pay	0	45,824	48,000	2,176
	208	Executive Svcs	52001	FICA/Medicare	0	19,100	21,400	2,300
	208	Executive Svcs	52002	Retirement	0	109,610	76,270	(33,340)
	208	Executive Svcs	52003	Medical/Dental	0	117,542	87,000	(30,542)
	208	Executive Svcs	52005	L & I	0	2,496	3,960	1,464
	208	Executive Svcs	52007	Deferred Compensation	0	56,364	69,400	13,036
	208	Executive Svcs	52017	HRA	0	32,000	36,000	4,000
	208	Executive Svcs	52019	WA Paid Family & Medical Leave	0	1,500	306	(1,194)
	208	Executive Svcs	52021	Vehicle Allowance	0	14,400	14,400	0
	208	Executive Svcs	52022	Remote Work Stipend	0	2,000	0	(2,000)
	208	Executive Svcs	54191	Other Professional Services	0	0	0	0
	208	Executive Svcs	54311	Lodging	0	0	3,000	3,000
	208	Executive Svcs	54341	Airfare	0	0	1,000	1,000
	208	Executive Svcs	54921	Registration	0	0	3,000	3,000
	208 Total				0	1,413,068	1,591,736	178,668
							0	0
	209	Comm & Outreach	51201	Overtime	0	0	23,400	23,400
	209	Comm & Outreach	53501	Small Tools/Equipment	0	0	8,700	8,700
	209	Comm & Outreach	53503	Audio/Visual Equipment	0	0	20,000	20,000
	209	Comm & Outreach	54111	Advertising	0	0	4,000	4,000
	209	Comm & Outreach	54191	Other Professional Services	0	0	185,000	185,000
	209	Comm & Outreach	54221	Postage	0	0	85,000	85,000
	209	Comm & Outreach	54301	Per Diem	0	0	1,250	1,250
	209	Comm & Outreach	54311	Lodging	0	0	5,500	5,500
	209	Comm & Outreach	54331	Mileage	0	0	250	250
	209	Comm & Outreach	54341	Airfare	0	0	2,500	2,500
	209	Comm & Outreach	54901	Dues/Membership Fees	0	0	800	800
	209	Comm & Outreach	54902	Subscriptions	0	0	11,000	11,000

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	209	Comm & Outreach	54911	Contractual Services	0	0	51,000	51,000
	209	Comm & Outreach	54912	Fees/Permits	0	0	4,500	4,500
	209	Comm & Outreach	54941	Printing & Binding	0	0	95,000	95,000
	209 Total				0	0	497,900	497,900
							0	0
	210	IS	51101	Regular Time	887,768	1,666,851	1,733,588	66,737
	210	IS	51122	Holiday	51,392	0	0	0
	210	IS	51123	Sick Leave	78,364	0	0	0
	210	IS	51124	Vacation	58,904	0	0	0
	210	IS	51127	Bereavement Leave	3,508	0	0	0
	210	IS	51129	Military Leave	19,487	0	0	0
	210	IS	51141	Holiday Buy-Back	3,394	14,000	14,000	0
	210	IS	51147	Sickleave Payout	219	0	0	0
	210	IS	51148	Vacation Payout	9,440	0	0	0
	210	IS	51160	Other Premium Pays	10,852	31,130	40,630	9,500
	210	IS	51164	Project Pay	3,825	0	2,000	2,000
	210	IS	51170	Longevity Pay	24,190	38,688	41,200	2,512
	210	IS	51199	Salaries-Budget Only	0	0	0	0
	210	IS	51201	Overtime	10,549	15,000	15,000	0
	210	IS	52001	FICA/Medicare	17,784	28,800	29,800	1,000
	210	IS	52002	Retirement	106,412	160,768	105,690	(55,078)
	210	IS	52003	Medical/Dental	262,878	409,789	322,800	(86,989)
	210	IS	52005	L & I	2,922	12,820	6,160	(6,660)
	210	IS	52007	Deferred Compensation	52,514	77,436	89,000	11,564
	210	IS	52012	Tool Allowance	0	400	0	(400)
	210	IS	52013	Disability/Pension	461	1,320	600	(720)
	210	IS	52017	HRA	23,640	38,080	38,080	0
	210	IS	52019	WA Paid Family & Medical Leave	2,210	3,000	476	(2,524)
	210	IS	52021	Vehicle Allowance	10,975	29,400	9,600	(19,800)
	210	IS	52022	Remote Work Stipend	1,038	2,700	0	(2,700)
	210	IS	53101	Office Supplies	144	500	500	0
	210	IS	53102	Books/Manuals	490	250	250	0
	210	IS	53141	Operating Supplies	550	1,500	1,500	0
	210	IS	53171	Food	132	500	500	0
	210	IS	53501	Small Tools/Equipment	106,956	200,000	120,000	(80,000)

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	210	IS	54191	Other Professional Services	50,929	40,000	50,000	10,000
	210	IS	54202	Communication Connection	573,047	713,237	803,300	90,063
	210	IS	54311	Lodging	358	0	0	0
	210	IS	54331	Mileage	183	400	400	0
	210	IS	54811	Equipment Repair/Maintenance	255	2,500	2,500	0
	210	IS	54813	Maintenance Agreements	1,441,205	1,489,293	2,033,100	543,807
	210	IS	54901	Dues/Membership Fees	260	400	400	0
	210	IS	54902	Subscriptions	75,577	0	3,000	3,000
	210	IS	54911	Contractual Services	295,948	20,000	30,000	10,000
	210	IS	54914	Penalties and Late Fees	20	0	0	0
	210	IS	54921	Registration	548	15,000	11,000	(4,000)
	210	IS	56411	Equipment - Computer/Software	2,973	0	0	0
	210	IS	57000	Lease Rent LT/NonOwner	143,396	0	0	0
	210 Total				4,335,695	5,013,762	5,505,074	491,312
							0	0
	215	IT	54813	Maintenance Agreements	0	0	0	0
	215 Total				0	0	0	0
							0	0
	218	IT	53401	Resale Items incl/ Other Dist	11,039	0	0	0
	218	IT	54202	Communication Connection	85,712	13,000	0	(13,000)
	218	IT	54813	Maintenance Agreements	200	0	0	0
	218 Total				96,950	13,000	0	(13,000)
							0	0
	220	Runners	51101	Regular Time	15,755	0	0	0
	220	Runners	51122	Holiday	574	0	0	0
	220	Runners	51124	Vacation	383	0	0	0
	220	Runners	52001	FICA/Medicare	266	0	0	0
	220	Runners	52002	Retirement	1,522	0	0	0
	220	Runners	52003	Medical/Dental	12,367	0	0	0
	220	Runners	52005	L & I	877	0	0	0
	220	Runners	52007	Deferred Compensation	1,600	0	0	0
	220	Runners	52017	HRA	1,333	0	0	0
	220	Runners	52019	WA Paid Family & Medical Leave	35	0	0	0
	220	Runners	53401	Resale Items incl/ Other Dist	216,247	0	0	0
	220	Runners	54191	Other Professional Services	2,010	0	0	0

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	220	Runners	54202	Communication Connection	65,861	0	0	0
	220	Runners	54813	Maintenance Agreements	4,170	0	0	0
	220	Runners	54902	Subscriptions	3,726	0	0	0
	220 Total				326,727	0	0	0
							0	0
	222	IT	53401	Resale Items incl/ Other Dist	7,302	0	0	0
	222	IT	54202	Communication Connection	24,794	2,300	0	(2,300)
	222 Total				32,097	2,300	0	(2,300)
							0	0
	230	Training	51101	Regular Time	774,708	1,613,000	1,697,000	84,000
	230	Training	51103	Seminar/School	888	0	0	0
	230	Training	51122	Holiday	23,234	0	0	0
	230	Training	51123	Sick Leave	32,649	0	0	0
	230	Training	51124	Vacation	163,204	0	0	0
	230	Training	51130	Kelly Day	0	0	0	0
	230	Training	51141	Holiday Buy-Back	33,601	13,500	13,500	0
	230	Training	51142	Sick Leave Buy-Back	18,305	9,000	9,000	0
	230	Training	51143	Paid Time Off Payout	0	0	8,000	8,000
	230	Training	51148	Vacation Payout	3,386	0	0	0
	230	Training	51151	Paramedic Premium Pay	0	56,256	0	(56,256)
	230	Training	51164	Project Pay	2,517	4,550	4,550	0
	230	Training	51170	Longevity Pay	95,703	142,428	90,700	(51,728)
	230	Training	51199	Salaries-Budget Only	0	408,183	(211,000)	(619,183)
	230	Training	51201	Overtime	443,010	405,942	460,942	55,000
	230	Training	52001	FICA/Medicare	23,174	29,600	29,700	100
	230	Training	52002	Retirement	88,676	109,412	104,038	(5,374)
	230	Training	52003	Medical/Dental	236,743	450,512	360,800	(89,712)
	230	Training	52005	L & I	25,056	58,224	68,830	10,606
	230	Training	52007	Deferred Compensation	38,072	82,600	84,000	1,400
	230	Training	52010	Personal Protective Equipment	0	0	93,750	93,750
	230	Training	52011	Uniforms	0	18,000	18,000	0
	230	Training	52013	Disability/Pension	0	400	0	(400)
	230	Training	52014	Quartermaster	0	2,100	2,100	0
	230	Training	52017	HRA	20,373	310,510	30,080	(280,430)
	230	Training	52019	WA Paid Family & Medical Leave	2,627	3,000	4,218	1,218

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	230	Training	52021	Vehicle Allowance	2,888	19,800	0	(19,800)
	230	Training	52022	Remote Work Stipend	131	900	0	(900)
	230	Training	52092	NLEC Retirement	1,434	300	0	(300)
	230	Training	53101	Office Supplies	65	4,000	3,625	(375)
	230	Training	53102	Books/Manuals	8,399	10,000	4,000	(6,000)
	230	Training	53141	Operating Supplies	4,793	20,000	20,000	0
	230	Training	53171	Food	1,724	2,000	2,000	0
	230	Training	53501	Small Tools/Equipment	18,293	14,012	3,000	(11,012)
	230	Training	53503	Audio/Visual Equipment	2,403	4,000	4,000	0
	230	Training	54143	Instructors	2,550	60,000	15,000	(45,000)
	230	Training	54191	Other Professional Services	21,928	5,500	500	(5,000)
	230	Training	54199	Service-Budget Only	0	0	0	0
	230	Training	54301	Per Diem	4,447	10,000	10,000	0
	230	Training	54311	Lodging	11,989	25,000	25,000	0
	230	Training	54331	Mileage	4,031	5,000	7,000	2,000
	230	Training	54341	Airfare	7,110	9,000	14,000	5,000
	230	Training	54502	Other Operating Rental	664	15,600	5,600	(10,000)
	230	Training	54721	Sewer	289	0	0	0
	230	Training	54741	Garbage	674	2,700	2,700	0
	230	Training	54813	Maintenance Agreements	313	0	0	0
	230	Training	54901	Dues/Membership Fees	1,280	3,400	3,400	0
	230	Training	54902	Subscriptions	34,511	3,000	3,000	0
	230	Training	54911	Contractual Services	1,932	90,000	50,000	(40,000)
	230	Training	54921	Registration	40,180	100,000	100,000	0
	230	Training	54922	Certifications	3,936	4,000	4,000	0
	230	Training	56401	Equipment - Vehicles	0	0	50,000	50,000
	230	Training	56431	Equipment - Miscellaneous	8,690	88,025	0	(88,025)
	230 Total				2,210,578	4,213,454	3,195,033	(1,018,421)
							0	0
	232	Performance	51101	Regular Time	0	558,000	583,000	25,000
	232	Performance	51141	Holiday Buy-Back	0	4,000	4,000	0
	232	Performance	51142	Sick Leave Buy-Back	0	2,000	0	(2,000)
	232	Performance	51170	Longevity Pay	0	41,592	45,000	3,408
	232	Performance	51201	Overtime	405,038	0	0	0
	232	Performance	52001	FICA/Medicare	5,717	10,300	10,600	300

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	232	Performance	52002	Retirement	22,161	48,080	57,020	8,940
	232	Performance	52003	Medical/Dental	785	101,244	91,900	(9,344)
	232	Performance	52005	L & I	80	6,374	4,758	(1,616)
	232	Performance	52007	Deferred Compensation	0	31,248	29,600	(1,648)
	232	Performance	52010	Personal Protective Equipment	359	5,000	5,000	0
	232	Performance	52013	Disability/Pension	0	400	0	(400)
	232	Performance	52014	Quartermaster	16,859	15,000	0	(15,000)
	232	Performance	52017	HRA	0	12,000	12,000	0
	232	Performance	52019	WA Paid Family & Medical Leave	843	3,000	102	(2,898)
	232	Performance	52021	Vehicle Allowance	0	24,600	24,600	0
	232	Performance	52022	Remote Work Stipend	0	900	0	(900)
	232	Performance	53101	Office Supplies	2,031	0	0	0
	232	Performance	53102	Books/Manuals	21,275	0	0	0
	232	Performance	53121	Cleaning Supplies	199	200	200	0
	232	Performance	53141	Operating Supplies	49,563	0	2,000	2,000
	232	Performance	53171	Food	13,549	0	1,000	1,000
	232	Performance	53401	Resale Items incl/ Other Dist	320	0	0	0
	232	Performance	53501	Small Tools/Equipment	11,988	0	5,000	5,000
	232	Performance	54143	Instructors	87,143	49,183	50,000	817
	232	Performance	54191	Other Professional Services	88,130	0	0	0
	232	Performance	54311	Lodging	18,810	0	0	0
	232	Performance	54331	Mileage	7	200	200	0
	232	Performance	54341	Airfare	0	817	0	(817)
	232	Performance	54502	Other Operating Rental	18,882	0	500	500
	232	Performance	54701	Gas	1,514	0	0	0
	232	Performance	54705	Propane	3,163	0	0	0
	232	Performance	54711	Water	782	0	0	0
	232	Performance	54721	Sewer	577	0	0	0
	232	Performance	54731	Electricity	12,667	0	0	0
	232	Performance	54741	Garbage	6,803	0	0	0
	232	Performance	54813	Maintenance Agreements	355	0	0	0
	232	Performance	54902	Subscriptions	10,222	0	7,500	7,500
	232	Performance	54911	Contractual Services	9,712	0	0	0
	232	Performance	54921	Registration	2,792	100	100	0
	232	Performance	54922	Certifications	5,670	0	0	0

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	232	Performance	54941	Printing & Binding	0	2,000	4,500	2,500
	232	Performance	56431	Equipment - Miscellaneous	6,111	0	0	0
	232 Total				824,107	916,238	938,580	22,342
							0	0
	235	Academy	51201	Overtime	58,454	211,200	60,000	(151,200)
	235	Academy	52001	FICA/Medicare	848	0	0	0
	235	Academy	52002	Retirement	3,195	0	0	0
	235	Academy	52010	Personal Protective Equipment	333,552	543,078	0	(543,078)
	235	Academy	52011	Uniforms	4,373	64,512	0	(64,512)
	235	Academy	52013	Disability/Pension	0	400	0	(400)
	235	Academy	52014	Quartermaster	0	13,400	0	(13,400)
	235	Academy	52019	WA Paid Family & Medical Leave	123	0	0	0
	235	Academy	52092	NLEC Retirement	21	0	0	0
	235	Academy	53101	Office Supplies	0	4,460	1,000	(3,460)
	235	Academy	53102	Books/Manuals	0	12,000	3,000	(9,000)
	235	Academy	53132	Employee Recognition Supplies	193	2,200	200	(2,000)
	235	Academy	53141	Operating Supplies	2,300	10,000	2,000	(8,000)
	235	Academy	53147	Breathing Apparatus Supplies	0	17,600	3,000	(14,600)
	235	Academy	53171	Food	0	800	0	(800)
	235	Academy	53501	Small Tools/Equipment	0	11,000	1,000	(10,000)
	235	Academy	54111	Advertising	3,368	0	0	0
	235	Academy	54143	Instructors	6,020	8,000	0	(8,000)
	235	Academy	54171	Medical Exams	57,743	48,400	0	(48,400)
	235	Academy	54191	Other Professional Services	48,097	13,700	3,700	(10,000)
	235	Academy	54311	Lodging	0	13,200	0	(13,200)
	235	Academy	54741	Garbage	0	2,000	500	(1,500)
	235	Academy	54922	Certifications	0	5,000	800	(4,200)
	235	Academy	54941	Printing & Binding	0	3,000	500	(2,500)
	235 Total				518,285	983,950	75,700	(908,250)
							0	0
	240	Communications	53142	Equipment Repair Parts	21,647	20,000	20,000	0
	240	Communications	53502	Communication Equipment	15,912	10,000	10,000	0
	240	Communications	54181	Dispatch	1,386,630	1,659,500	1,597,100	(62,400)
	240	Communications	54182	Radio System Fees	227,039	208,656	505,000	296,344
	240	Communications	54811	Equipment Repair/Maintenance	17,965	9,500	24,500	15,000

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	240	Communications	54911	Contractual Services	2,768	4,400	4,400	0
	240	Communications	56433	Capital - Communication	0	20,000	20,000	0
	240 Total				1,671,960	1,932,056	2,181,000	248,944
							0	0
	250	Safety	51101	Regular Time	176,840	294,000	508,000	214,000
	250	Safety	51122	Holiday	5,994	0	0	0
	250	Safety	51123	Sick Leave	11,202	0	0	0
	250	Safety	51124	Vacation	35,669	0	0	0
	250	Safety	51141	Holiday Buy-Back	9,721	0	0	0
	250	Safety	51164	Project Pay	0	5,448	5,448	0
	250	Safety	51170	Longevity Pay	23,596	26,292	39,900	13,608
	250	Safety	51199	Salaries-Budget Only	0	150,000	0	(150,000)
	250	Safety	51201	Overtime	17,822	34,600	50,000	15,400
	250	Safety	52001	FICA/Medicare	4,141	6,400	8,900	2,500
	250	Safety	52002	Retirement	16,140	21,306	30,967	9,661
	250	Safety	52003	Medical/Dental	34,550	56,779	118,600	61,821
	250	Safety	52005	L & I	4,633	5,112	14,030	8,918
	250	Safety	52007	Deferred Compensation	6,880	12,100	21,240	9,140
	250	Safety	52010	Personal Protective Equipment	798,717	0	0	0
	250	Safety	52013	Disability/Pension	0	400	0	(400)
	250	Safety	52017	HRA	3,375	65,526	8,416	(57,110)
	250	Safety	52019	WA Paid Family & Medical Leave	436	1,000	864	(136)
	250	Safety	53141	Operating Supplies	1,330	19,863	6,000	(13,863)
	250	Safety	53147	Breathing Apparatus Supplies	57,215	0	0	0
	250	Safety	53171	Food	525	0	0	0
	250	Safety	53501	Small Tools/Equipment	96,703	26,137	35,000	8,863
	250	Safety	54143	Instructors	16,000	0	15,000	15,000
	250	Safety	54171	Medical Exams	3,132	0	0	0
	250	Safety	54191	Other Professional Services	39,902	0	15,000	15,000
	250	Safety	54301	Per Diem	0	500	500	0
	250	Safety	54311	Lodging	0	1,400	1,400	0
	250	Safety	54331	Mileage	119	0	0	0
	250	Safety	54341	Airfare	0	1,200	1,200	0
	250	Safety	54742	Hazardous Waste Disposal	3,309	0	0	0
	250	Safety	54811	Equipment Repair/Maintenance	7,367	8,300	8,300	0

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	250	Safety	54812	Equip Repair/Breath Apparatus	3,040	0	0	0
	250	Safety	54813	Maintenance Agreements	7,537	3,800	3,800	0
	250	Safety	54814	Personal Prot Equip Repair	95,929	0	0	0
	250	Safety	54901	Dues/Membership Fees	359	485	485	0
	250	Safety	54902	Subscriptions	0	3,300	3,300	0
	250	Safety	54911	Contractual Services	0	0	45,000	45,000
	250	Safety	54921	Registration	0	9,200	9,200	0
	250	Safety	54922	Certifications	0	450	450	0
	250	Safety	54941	Printing & Binding	952	500	0	(500)
	250 Total				1,483,136	754,098	951,000	196,902
							0	0
	255	Health & Wellness	51101	Regular Time	348,853	633,100	507,000	(126,100)
	255	Health & Wellness	51122	Holiday	5,532	0	0	0
	255	Health & Wellness	51123	Sick Leave	3,132	0	0	0
	255	Health & Wellness	51124	Vacation	13,606	0	0	0
	255	Health & Wellness	51141	Holiday Buy-Back	13,755	2,000	2,000	0
	255	Health & Wellness	51151	Paramedic Premium Pay	0	0	0	0
	255	Health & Wellness	51155	BC Premium Pay	5,280	5,280	0	(5,280)
	255	Health & Wellness	51164	Project Pay	3,694	5,448	5,448	0
	255	Health & Wellness	51170	Longevity Pay	0	29,748	0	(29,748)
	255	Health & Wellness	51201	Overtime	31,720	206,048	50,000	(156,048)
	255	Health & Wellness	52001	FICA/Medicare	6,428	14,700	8,300	(6,400)
	255	Health & Wellness	52002	Retirement	31,062	62,181	29,348	(32,833)
	255	Health & Wellness	52003	Medical/Dental	84,981	194,280	98,544	(95,736)
	255	Health & Wellness	52005	L & I	5,075	17,774	11,553	(6,221)
	255	Health & Wellness	52007	Deferred Compensation	15,615	36,300	24,720	(11,580)
	255	Health & Wellness	52017	HRA	10,041	18,624	14,208	(4,416)
	255	Health & Wellness	52019	WA Paid Family & Medical Leave	852	0	517	517
	255	Health & Wellness	53141	Operating Supplies	528	0	0	0
	255	Health & Wellness	53171	Food	1,701	0	0	0
	255	Health & Wellness	53501	Small Tools/Equipment	37,302	51,050	40,000	(11,050)
	255	Health & Wellness	54143	Instructors	3,000	8,000	8,000	0
	255	Health & Wellness	54171	Medical Exams	0	39,423	39,423	0
	255	Health & Wellness	54191	Other Professional Services	76,132	2,000	2,000	0
	255	Health & Wellness	54311	Lodging	964	0	0	0

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	255	Health & Wellness	54331	Mileage	90	500	500	0
	255	Health & Wellness	54341	Airfare	35	0	0	0
	255	Health & Wellness	54811	Equipment Repair/Maintenance	5,152	3,000	3,000	0
	255	Health & Wellness	54813	Maintenance Agreements	1,379	10,000	6,700	(3,300)
	255	Health & Wellness	54911	Contractual Services	98,177	399,604	240,000	(159,604)
	255	Health & Wellness	54921	Registration	0	2,000	2,000	0
	255	Health & Wellness	54922	Certifications	0	450	450	0
	255	Health & Wellness	54941	Printing & Binding	690	0	0	0
	255 Total				804,777	1,741,510	1,093,711	(647,799)
							0	0
	300	Fire Suppression	51101	Regular Time	11,047,773	36,077,034	24,801,000	(11,276,034)
	300	Fire Suppression	51102	Part Time	11,840	0	0	0
	300	Fire Suppression	51103	Seminar/School	370,873	0	0	0
	300	Fire Suppression	51104	Union Business	1,376	0	0	0
	300	Fire Suppression	51110	Apparatus Operator Pay	15,123	0	0	0
	300	Fire Suppression	51112	BC Acting Pay	0	9,500	9,500	0
	300	Fire Suppression	51113	Lt Acting Pay	978	80,500	80,500	0
	300	Fire Suppression	51118	Medic/Transport Pay	0	120,000	120,000	0
	300	Fire Suppression	51121	Comp Time Off	17,328	0	0	0
	300	Fire Suppression	51122	Holiday	851,613	0	0	0
	300	Fire Suppression	51123	Sick Leave	1,393,852	0	0	0
	300	Fire Suppression	51124	Vacation	1,596,371	0	0	0
	300	Fire Suppression	51127	Bereavement Leave	32,810	0	0	0
	300	Fire Suppression	51128	L & I Disability Leave	35,316	0	0	0
	300	Fire Suppression	51129	Military Leave	37,437	0	0	0
	300	Fire Suppression	51130	Kelly Day	1,880,987	0	0	0
	300	Fire Suppression	51141	Holiday Buy-Back	399,270	5,000	5,000	0
	300	Fire Suppression	51142	Sick Leave Buy-Back	51,949	0	0	0
	300	Fire Suppression	51143	Paid Time Off Payout	0	0	2,160,000	2,160,000
	300	Fire Suppression	51146	Holiday Payout	3,648	0	0	0
	300	Fire Suppression	51147	Sickleave Payout	24,324	0	0	0
	300	Fire Suppression	51148	Vacation Payout	56,167	0	0	0
	300	Fire Suppression	51149	Comp Time Payout	9,105	0	0	0
	300	Fire Suppression	51152	Haz Mat Team Pay	0	126,576	0	(126,576)
	300	Fire Suppression	51153	Spec Ops Team Pay	0	131,856	0	(131,856)

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	300	Fire Suppression	51155	BC Premium Pay	734	15,764	15,764	0
	300	Fire Suppression	51156	Staffing Person Pay	11,712	0	7,400	7,400
	300	Fire Suppression	51157	SCBA Technician Pay	38,106	20,496	25,900	5,404
	300	Fire Suppression	51159	Duty Chief Pay	19,102	0	0	0
	300	Fire Suppression	51161	Water Rescue Pay	0	0	130,400	130,400
	300	Fire Suppression	51162	Gurney Repair Pay	5,775	0	0	0
	300	Fire Suppression	51163	Chainsaw Repair Pay	2,879	0	0	0
	300	Fire Suppression	51164	Project Pay	1,464	129,411	129,411	0
	300	Fire Suppression	51165	Printing/Engraving Pay	8,784	8,784	9,100	316
	300	Fire Suppression	51170	Longevity Pay	633,311	961,459	1,071,000	109,541
	300	Fire Suppression	51199	Salaries-Budget Only	0	1,371,741	0	(1,371,741)
	300	Fire Suppression	51201	Overtime	11,479,915	22,772,903	26,723,756	3,950,853
	300	Fire Suppression	52001	FICA/Medicare	442,939	892,400	432,500	(459,900)
	300	Fire Suppression	52002	Retirement	1,626,182	3,092,386	1,511,847	(1,580,539)
	300	Fire Suppression	52003	Medical/Dental	4,506,335	9,837,912	6,748,340	(3,089,572)
	300	Fire Suppression	52005	L & I	644,668	1,459,512	1,271,105	(188,407)
	300	Fire Suppression	52007	Deferred Compensation	753,944	2,224,000	1,379,320	(844,680)
	300	Fire Suppression	52010	Personal Protective Equipment	483	0	0	0
	300	Fire Suppression	52013	Disability/Pension	0	400	0	(400)
	300	Fire Suppression	52017	HRA	294,352	2,412,232	416,896	(1,995,336)
	300	Fire Suppression	52019	WA Paid Family & Medical Leave	52,745	145,000	77,258	(67,742)
	300	Fire Suppression	52021	Vehicle Allowance	0	0	9,600	9,600
	300	Fire Suppression	52092	NLEC Retirement	8,108	0	0	0
	300	Fire Suppression	52099	Benefits - Budget Entry Only	0	0	1,826,422	1,826,422
	300	Fire Suppression	53101	Office Supplies	0	500	500	0
	300	Fire Suppression	53102	Books/Manuals	0	700	700	0
	300	Fire Suppression	53136	Program Supplies	0	250	250	0
	300	Fire Suppression	53141	Operating Supplies	99,613	65,000	75,000	10,000
	300	Fire Suppression	53142	Equipment Repair Parts	0	2,500	2,500	0
	300	Fire Suppression	53171	Food	34,721	12,500	25,000	12,500
	300	Fire Suppression	53501	Small Tools/Equipment	74,958	63,399	120,000	56,601
	300	Fire Suppression	54191	Other Professional Services	10,961	20,000	20,000	0
	300	Fire Suppression	54301	Per Diem	1,347	900	5,900	5,000
	300	Fire Suppression	54311	Lodging	4,567	3,420	13,420	10,000
	300	Fire Suppression	54331	Mileage	1,559	750	1,750	1,000

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	300	Fire Suppression	54341	Airfare	2,498	6,400	16,400	10,000
	300	Fire Suppression	54502	Other Operating Rental	0	9,000	9,000	0
	300	Fire Suppression	54811	Equipment Repair/Maintenance	337	0	0	0
	300	Fire Suppression	54901	Dues/Membership Fees	260	300	300	0
	300	Fire Suppression	54911	Contractual Services	5,784	0	0	0
	300	Fire Suppression	54921	Registration	4,139	9,900	37,530	27,630
	300	Fire Suppression	54941	Printing & Binding	0	1,000	1,000	0
	300	Fire Suppression	56401	Equipment - Vehicles	(284)	540,000	0	(540,000)
	300	Fire Suppression	56431	Equipment - Miscellaneous	33,188	163,000	163,000	0
	300 Total				38,643,327	82,794,385	69,454,269	(13,340,116)
							0	0
	310	Volunteers/Residents	51106	Points	524	0	0	0
	310	Volunteers/Residents	52001	FICA/Medicare	40	0	0	0
	310	Volunteers/Residents	52005	L & I	70	0	0	0
	310	Volunteers/Residents	52008	EAP	446	400	400	0
	310	Volunteers/Residents	52019	WA Paid Family & Medical Leave	1	0	0	0
	310	Volunteers/Residents	54331	Mileage	0	3,000	3,000	0
	310 Total				1,080	3,400	3,400	0
							0	0
	315	Spec Events	51101	Regular Time	146,026	64,311	0	(64,311)
	315	Spec Events	51122	Holiday	10,851	0	0	0
	315	Spec Events	51123	Sick Leave	904	0	0	0
	315	Spec Events	51124	Vacation	29,094	0	0	0
	315	Spec Events	51142	Sick Leave Buy-Back	4,199	0	0	0
	315	Spec Events	51151	Paramedic Premium Pay	0	14,064	0	(14,064)
	315	Spec Events	51170	Longevity Pay	20,892	20,892	0	(20,892)
	315	Spec Events	51201	Overtime	22,431	60,000	0	(60,000)
	315	Spec Events	52001	FICA/Medicare	3,519	3,600	0	(3,600)
	315	Spec Events	52002	Retirement	12,654	12,542	0	(12,542)
	315	Spec Events	52003	Medical/Dental	38,298	16,801	0	(16,801)
	315	Spec Events	52005	L & I	4,538	4,800	0	(4,800)
	315	Spec Events	52007	Deferred Compensation	5,280	7,300	0	(7,300)
	315	Spec Events	52017	HRA	2,208	23,566	0	(23,566)
	315	Spec Events	52019	WA Paid Family & Medical Leave	345	0	0	0
	315	Spec Events	53102	Books/Manuals	0	6,000	0	(6,000)

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	315	Spec Events	53171	Food	2,632	8,000	0	(8,000)
	315	Spec Events	54143	Instructors	23,302	40,000	0	(40,000)
	315	Spec Events	54301	Per Diem	688	4,000	0	(4,000)
	315	Spec Events	54311	Lodging	1,777	15,000	0	(15,000)
	315	Spec Events	54331	Mileage	714	2,000	0	(2,000)
	315	Spec Events	54341	Airfare	1,249	11,000	0	(11,000)
	315	Spec Events	54911	Contractual Services	0	150,000	0	(150,000)
	315	Spec Events	54921	Registration	4,975	100,000	0	(100,000)
	315	Spec Events	54941	Printing & Binding	0	4,000	0	(4,000)
	315 Total				336,575	567,876	0	(567,876)
							0	0
	320	Haz Mat	51152	Haz Mat Team Pay	65,309	0	133,200	133,200
	320	Haz Mat	51155	BC Premium Pay	5,280	4,000	5,500	1,500
	320	Haz Mat	51201	Overtime	135,763	288,508	238,508	(50,000)
	320	Haz Mat	52001	FICA/Medicare	2,992	0	0	0
	320	Haz Mat	52002	Retirement	11,073	0	0	0
	320	Haz Mat	52019	WA Paid Family & Medical Leave	335	0	0	0
	320	Haz Mat	53102	Books/Manuals	99	0	0	0
	320	Haz Mat	53130	Personnel Supplies	0	2,500	2,500	0
	320	Haz Mat	53136	Program Supplies	0	50	50	0
	320	Haz Mat	53141	Operating Supplies	13,420	16,000	16,000	0
	320	Haz Mat	53142	Equipment Repair Parts	0	250	500	250
	320	Haz Mat	53501	Small Tools/Equipment	26,598	173,888	90,000	(83,888)
	320	Haz Mat	54143	Instructors	0	0	45,000	45,000
	320	Haz Mat	54301	Per Diem	2,585	1,000	1,000	0
	320	Haz Mat	54311	Lodging	3,430	12,000	6,000	(6,000)
	320	Haz Mat	54331	Mileage	1,395	50	50	0
	320	Haz Mat	54341	Airfare	2,027	6,000	6,000	0
	320	Haz Mat	54502	Other Operating Rental	0	1,000	1,000	0
	320	Haz Mat	54705	Propane	0	0	500	500
	320	Haz Mat	54741	Garbage	578	0	0	0
	320	Haz Mat	54902	Subscriptions	0	0	1,500	1,500
	320	Haz Mat	54911	Contractual Services	1	6,500	2,000	(4,500)
	320	Haz Mat	54921	Registration	225	1,000	1,000	0
	320	Haz Mat	54922	Certifications	0	500	0	(500)

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	320	Haz Mat	56401	Equipment - Vehicles	0	0	30,000	30,000
	320	Haz Mat	56431	Equipment - Miscellaneous	168,044	24,112	0	(24,112)
	320 Total				439,152	537,358	580,308	42,950
							0	0
	325	Water	51153	Spec Ops Team Pay	762	0	0	0
	325	Water	51161	Water Rescue Pay	135,693	126,576	0	(126,576)
	325	Water	51201	Overtime	172,458	99,550	70,760	(28,790)
	325	Water	52001	FICA/Medicare	4,480	0	0	0
	325	Water	52002	Retirement	16,890	0	0	0
	325	Water	52003	Medical/Dental	1,006	0	0	0
	325	Water	52005	L & I	119	0	0	0
	325	Water	52010	Personal Protective Equipment	4,381	42,240	60,000	17,760
	325	Water	52019	WA Paid Family & Medical Leave	589	0	0	0
	325	Water	53102	Books/Manuals	0	750	1,500	750
	325	Water	53141	Operating Supplies	0	0	500	500
	325	Water	53201	Fuel	0	0	500	500
	325	Water	53501	Small Tools/Equipment	64,223	85,000	75,000	(10,000)
	325	Water	54143	Instructors	0	20,850	10,000	(10,850)
	325	Water	54301	Per Diem	0	0	1,000	1,000
	325	Water	54311	Lodging	0	5,000	5,000	0
	325	Water	54341	Airfare	0	5,000	5,000	0
	325	Water	54901	Dues/Membership Fees	0	300	300	0
	325	Water	54911	Contractual Services	2	0	0	0
	325	Water	54921	Registration	427	0	1,500	1,500
	325	Water	56431	Equipment - Miscellaneous	64,542	15,000	15,000	0
	325 Total				465,572	400,266	246,060	(154,206)
							0	0
	330	Spec Ops	51153	Spec Ops Team Pay	127,892	0	136,900	136,900
	330	Spec Ops	51155	BC Premium Pay	5,824	5,100	5,100	0
	330	Spec Ops	51201	Overtime	400,920	34,400	35,280	880
	330	Spec Ops	52001	FICA/Medicare	7,676	0	0	0
	330	Spec Ops	52002	Retirement	29,222	0	0	0
	330	Spec Ops	52003	Medical/Dental	631	0	0	0
	330	Spec Ops	52005	L & I	76	0	0	0
	330	Spec Ops	52010	Personal Protective Equipment	6,939	10,000	45,000	35,000

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	330	Spec Ops	52019	WA Paid Family & Medical Leave	1,053	0	0	0
	330	Spec Ops	52092	NLEC Retirement	0	0	0	0
	330	Spec Ops	53102	Books/Manuals	2,710	2,000	2,000	0
	330	Spec Ops	53130	Personnel Supplies	0	10,000	10,000	0
	330	Spec Ops	53141	Operating Supplies	2,666	2,000	2,000	0
	330	Spec Ops	53171	Food	0	2,500	2,500	0
	330	Spec Ops	53501	Small Tools/Equipment	170,339	325,000	200,000	(125,000)
	330	Spec Ops	54143	Instructors	113,753	0	0	0
	330	Spec Ops	54301	Per Diem	781	0	0	0
	330	Spec Ops	54311	Lodging	1,483	5,000	5,000	0
	330	Spec Ops	54331	Mileage	292	0	0	0
	330	Spec Ops	54341	Airfare	0	4,000	4,000	0
	330	Spec Ops	54502	Other Operating Rental	13,177	6,500	6,500	0
	330	Spec Ops	54811	Equipment Repair/Maintenance	6,286	0	0	0
	330	Spec Ops	54901	Dues/Membership Fees	797	0	5,000	5,000
	330	Spec Ops	54902	Subscriptions	0	5,000	0	(5,000)
	330	Spec Ops	54911	Contractual Services	0	0	0	0
	330	Spec Ops	54921	Registration	11,649	10,000	10,000	0
	330	Spec Ops	54941	Printing & Binding	3,206	0	0	0
	330	Spec Ops	56431	Equipment - Miscellaneous	82,199	0	0	0
	330 Total				989,572	421,500	469,280	47,780
							0	0
	335	WUI	51101	Regular Time	0	179,390	0	(179,390)
	335	WUI	51199	Salaries-Budget Only	0	0	237,380	237,380
	335	WUI	51201	Overtime	174,064	125,000	77,500	(47,500)
	335	WUI	52001	FICA/Medicare	2,524	0	0	0
	335	WUI	52002	Retirement	9,469	0	0	0
	335	WUI	52019	WA Paid Family & Medical Leave	355	0	0	0
	335	WUI	53141	Operating Supplies	67	0	2,500	2,500
	335	WUI	53171	Food	313	0	0	0
	335	WUI	53201	Fuel	0	0	0	0
	335	WUI	53501	Small Tools/Equipment	1,466	100,030	70,000	(30,030)
	335	WUI	54331	Mileage	408	0	0	0
	335	WUI	56401	Equipment - Vehicles	0	35,000	0	(35,000)
	335 Total				188,665	439,420	387,380	(52,040)

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001							0	0
	400	Com Risk Reduction	51101	Regular Time	759,575	1,781,293	1,725,860	(55,433)
	400	Com Risk Reduction	51103	Seminar/School	2,694	0	0	0
	400	Com Risk Reduction	51119	DFM PAY	0	2,475	0	(2,475)
	400	Com Risk Reduction	51122	Holiday	25,421	0	0	0
	400	Com Risk Reduction	51123	Sick Leave	74,735	0	0	0
	400	Com Risk Reduction	51124	Vacation	115,507	0	0	0
	400	Com Risk Reduction	51128	L & I Disability Leave	7,056	0	0	0
	400	Com Risk Reduction	51141	Holiday Buy-Back	34,237	7,000	7,000	0
	400	Com Risk Reduction	51142	Sick Leave Buy-Back	0	3,000	3,000	0
	400	Com Risk Reduction	51143	Paid Time Off Payout	0	0	50,000	50,000
	400	Com Risk Reduction	51147	Sickleave Payout	346	0	0	0
	400	Com Risk Reduction	51148	Vacation Payout	2,154	0	0	0
	400	Com Risk Reduction	51151	Paramedic Premium Pay	0	28,128	0	(28,128)
	400	Com Risk Reduction	51170	Longevity Pay	42,532	82,992	92,500	9,508
	400	Com Risk Reduction	51199	Salaries-Budget Only	0	0	25,000	25,000
	400	Com Risk Reduction	51201	Overtime	171,060	311,000	261,000	(50,000)
	400	Com Risk Reduction	52001	FICA/Medicare	18,538	32,300	29,900	(2,400)
	400	Com Risk Reduction	52002	Retirement	80,610	127,141	104,712	(22,429)
	400	Com Risk Reduction	52003	Medical/Dental	240,151	486,979	444,800	(42,179)
	400	Com Risk Reduction	52005	L & I	21,953	49,248	56,560	7,312
	400	Com Risk Reduction	52007	Deferred Compensation	40,109	92,200	84,360	(7,840)
	400	Com Risk Reduction	52011	Uniforms	692	0	0	0
	400	Com Risk Reduction	52013	Disability/Pension	150	400	0	(400)
	400	Com Risk Reduction	52017	HRA	17,616	118,749	37,664	(81,085)
	400	Com Risk Reduction	52019	WA Paid Family & Medical Leave	2,372	0	3,490	3,490
	400	Com Risk Reduction	52092	NLEC Retirement	981	0	0	0
	400	Com Risk Reduction	53101	Office Supplies	1,311	1,320	1,320	0
	400	Com Risk Reduction	53102	Books/Manuals	3,533	4,200	4,200	0
	400	Com Risk Reduction	53103	Safety Supplies	6,886	7,500	10,000	2,500
	400	Com Risk Reduction	53105	Agency Recognition Supplies	1,793	12,600	7,600	(5,000)
	400	Com Risk Reduction	53133	Class Supplies/Extinguishers	0	500	500	0
	400	Com Risk Reduction	53134	Class Supplies/CPR	8,284	11,400	11,400	0
	400	Com Risk Reduction	53136	Program Supplies	5,568	5,500	5,500	0
	400	Com Risk Reduction	53137	Program Supplies/Safe Sitter	8,363	9,000	9,000	0

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	400	Com Risk Reduction	53138	Program Supplies/Education	15,056	15,000	20,000	5,000
	400	Com Risk Reduction	53139	Program Supplies/WW Fair	18,056	20,000	20,000	0
	400	Com Risk Reduction	53141	Operating Supplies	2,083	7,700	2,700	(5,000)
	400	Com Risk Reduction	53145	Software	462	35,000	35,000	0
	400	Com Risk Reduction	53171	Food	1,921	4,880	4,880	0
	400	Com Risk Reduction	53199	Supplies - Budget only	0	44,045	0	(44,045)
	400	Com Risk Reduction	53401	Resale Items incl/ Other Dist	500	2,500	0	(2,500)
	400	Com Risk Reduction	53501	Small Tools/Equipment	57,698	41,700	41,700	0
	400	Com Risk Reduction	54111	Advertising	0	1,000	1,000	0
	400	Com Risk Reduction	54191	Other Professional Services	4,421	6,500	6,500	0
	400	Com Risk Reduction	54221	Postage	17,874	112,200	37,200	(75,000)
	400	Com Risk Reduction	54301	Per Diem	4,366	10,500	10,500	0
	400	Com Risk Reduction	54311	Lodging	8,389	24,300	24,300	0
	400	Com Risk Reduction	54331	Mileage	3,012	4,500	4,500	0
	400	Com Risk Reduction	54341	Airfare	6,871	15,000	15,000	0
	400	Com Risk Reduction	54811	Equipment Repair/Maintenance	0	500	500	0
	400	Com Risk Reduction	54813	Maintenance Agreements	0	1,420	1,420	0
	400	Com Risk Reduction	54901	Dues/Membership Fees	1,272	4,000	4,000	0
	400	Com Risk Reduction	54902	Subscriptions	478	0	1,300	1,300
	400	Com Risk Reduction	54911	Contractual Services	46,553	55,000	55,000	0
	400	Com Risk Reduction	54921	Registration	9,829	18,000	18,000	0
	400	Com Risk Reduction	54922	Certifications	2,208	1,500	1,500	0
	400	Com Risk Reduction	54941	Printing & Binding	26,525	97,140	36,500	(60,640)
	400	Com Risk Reduction	54961	B & O Tax	0	120	120	0
	400	Com Risk Reduction	56401	Equipment - Vehicles	0	70,000	95,000	25,000
	400	Com Risk Reduction	56431	Equipment - Miscellaneous	16,765	66,000	26,000	(40,000)
	400	Com Risk Reduction	56432	Capital - Breathing Apparatus	0	11,630	0	(11,630)
	400	Com Risk Reduction	57000	Lease Rent LT/NonOwner	0	9,600	9,600	0
	400 Total				1,938,566	3,854,660	3,447,586	(407,074)
							0	0
	600	Station 60	53101	Office Supplies	711	1,600	2,350	750
	600	Station 60	53121	Cleaning Supplies	1,665	2,000	3,000	1,000
	600	Station 60	53141	Operating Supplies	5,762	6,100	6,100	0
	600	Station 60	53171	Food	455	600	800	200
	600	Station 60	53501	Small Tools/Equipment	5,871	2,700	4,700	2,000

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	600	Station 60	54191	Other Professional Services	613	14,000	15,985	1,985
	600	Station 60	54502	Other Operating Rental	0	150	150	0
	600	Station 60	54701	Gas	3,105	4,500	5,000	500
	600	Station 60	54705	Propane	1,010	1,800	3,000	1,200
	600	Station 60	54711	Water	1,554	3,000	3,000	0
	600	Station 60	54712	Surface Water Management	10,124	17,000	17,000	0
	600	Station 60	54721	Sewer	866	3,000	3,000	0
	600	Station 60	54731	Electricity	18,656	30,000	35,000	5,000
	600	Station 60	54741	Garbage	2,666	5,500	5,500	0
	600	Station 60	54911	Contractual Services	19,726	26,000	0	(26,000)
	600 Total				72,784	117,950	104,585	(13,365)
							0	0
	601	Station 61	53101	Office Supplies	873	2,100	2,100	0
	601	Station 61	53121	Cleaning Supplies	2,874	2,100	4,100	2,000
	601	Station 61	53141	Operating Supplies	10,474	6,000	8,000	2,000
	601	Station 61	53171	Food	195	200	800	600
	601	Station 61	53501	Small Tools/Equipment	8,389	4,000	7,100	3,100
	601	Station 61	54191	Other Professional Services	0	700	700	0
	601	Station 61	54502	Other Operating Rental	0	100	100	0
	601	Station 61	54711	Water	2,302	2,500	2,500	0
	601	Station 61	54712	Surface Water Management	2,297	4,000	4,000	0
	601	Station 61	54721	Sewer	1,858	2,400	2,400	0
	601	Station 61	54731	Electricity	21,675	21,000	21,000	0
	601	Station 61	54741	Garbage	5,861	5,500	6,500	1,000
	601	Station 61	54941	Printing & Binding	1,085	0	0	0
	601 Total				57,883	50,600	59,300	8,700
							0	0
	602	Station 62	53101	Office Supplies	289	1,125	1,125	0
	602	Station 62	53121	Cleaning Supplies	1,477	1,150	1,350	200
	602	Station 62	53141	Operating Supplies	3,211	1,300	1,500	200
	602	Station 62	53501	Small Tools/Equipment	2,083	0	7,500	7,500
	602	Station 62	54191	Other Professional Services	30	0	1,000	1,000
	602	Station 62	54711	Water	1,522	1,900	1,900	0
	602	Station 62	54712	Surface Water Management	807	1,350	1,450	100
	602	Station 62	54721	Sewer	477	550	550	0

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	602	Station 62	54731	Electricity	4,600	6,000	6,000	0
	602	Station 62	54741	Garbage	1,279	2,000	2,000	0
	602 Total				15,775	15,375	24,375	9,000
							0	0
	603	Station 63	53101	Office Supplies	318	700	700	0
	603	Station 63	53121	Cleaning Supplies	1,691	1,400	2,400	1,000
	603	Station 63	53141	Operating Supplies	2,678	4,000	4,000	0
	603	Station 63	53501	Small Tools/Equipment	3,047	3,000	4,000	1,000
	603	Station 63	54191	Other Professional Services	60	1,200	1,200	0
	603	Station 63	54701	Gas	2,908	4,500	4,500	0
	603	Station 63	54711	Water	6,642	7,000	8,000	1,000
	603	Station 63	54712	Surface Water Management	1,914	3,300	4,000	700
	603	Station 63	54721	Sewer	1,481	1,900	1,900	0
	603	Station 63	54731	Electricity	11,425	12,000	12,000	0
	603	Station 63	54741	Garbage	2,501	3,100	3,100	0
	603 Total				34,665	42,100	45,800	3,700
							0	0
	604	Station 64	53101	Office Supplies	160	400	1,000	600
	604	Station 64	53121	Cleaning Supplies	1,219	950	1,650	700
	604	Station 64	53141	Operating Supplies	3,714	3,150	3,150	0
	604	Station 64	53501	Small Tools/Equipment	3,231	4,135	2,600	(1,535)
	604	Station 64	54191	Other Professional Services	288	525	3,525	3,000
	604	Station 64	54701	Gas	2,065	3,100	4,000	900
	604	Station 64	54711	Water	2,523	3,500	5,500	2,000
	604	Station 64	54712	Surface Water Management	2,005	3,400	4,000	600
	604	Station 64	54731	Electricity	5,762	6,000	10,000	4,000
	604	Station 64	54741	Garbage	2,390	2,000	3,500	1,500
	604 Total				23,358	27,160	38,925	11,765
							0	0
	605	Station 65	53101	Office Supplies	342	0	1,000	1,000
	605	Station 65	53121	Cleaning Supplies	1,109	1,600	1,900	300
	605	Station 65	53141	Operating Supplies	7,370	15,000	18,000	3,000
	605	Station 65	53501	Small Tools/Equipment	6,139	5,500	4,000	(1,500)
	605	Station 65	54191	Other Professional Services	563	1,050	4,000	2,950
	605	Station 65	54701	Gas	5,487	9,000	9,000	0

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	605	Station 65	54711	Water	2,937	3,500	5,000	1,500
	605	Station 65	54712	Surface Water Management	2,258	3,000	3,000	0
	605	Station 65	54721	Sewer	1,042	1,600	1,600	0
	605	Station 65	54731	Electricity	7,828	8,000	8,000	0
	605	Station 65	54741	Garbage	1,872	3,000	4,500	1,500
	605	Station 65	54914	Penalties and Late Fees	17	0	0	0
	605 Total				36,962	51,250	60,000	8,750
							0	0
	606	Station 66	53101	Office Supplies	145	1,000	1,000	0
	606	Station 66	53121	Cleaning Supplies	274	1,000	1,600	600
	606	Station 66	53141	Operating Supplies	1,023	2,000	4,000	2,000
	606	Station 66	53501	Small Tools/Equipment	297	3,000	4,000	1,000
	606	Station 66	54191	Other Professional Services	490	0	3,000	3,000
	606	Station 66	54701	Gas	0	2,500	2,500	0
	606	Station 66	54711	Water	0	3,000	3,000	0
	606	Station 66	54712	Surface Water Management	0	3,500	3,500	0
	606	Station 66	54731	Electricity	0	12,000	12,000	0
	606	Station 66	54741	Garbage	0	3,000	6,000	3,000
	606	Station 66	54914	Penalties and Late Fees	10	0	0	0
	606 Total				2,240	31,000	40,600	9,600
							0	0
	607	Station 67	53101	Office Supplies	267	550	1,000	450
	607	Station 67	53121	Cleaning Supplies	1,799	1,600	1,800	200
	607	Station 67	53141	Operating Supplies	3,747	3,750	4,000	250
	607	Station 67	53501	Small Tools/Equipment	9,581	2,100	5,865	3,765
	607	Station 67	54191	Other Professional Services	0	1,575	1,575	0
	607	Station 67	54701	Gas	2,707	5,000	5,000	0
	607	Station 67	54711	Water	2,438	3,000	3,000	0
	607	Station 67	54712	Surface Water Management	1,304	1,700	1,700	0
	607	Station 67	54721	Sewer	1,117	1,901	1,901	0
	607	Station 67	54731	Electricity	13,083	13,000	15,000	2,000
	607	Station 67	54741	Garbage	3,011	4,000	4,500	500
	607 Total				39,052	38,176	45,341	7,165
							0	0
	608	Station 68	53101	Office Supplies	301	500	1,000	500

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	608	Station 68	53121	Cleaning Supplies	1,577	1,300	2,400	1,100
	608	Station 68	53141	Operating Supplies	5,702	3,100	4,600	1,500
	608	Station 68	53501	Small Tools/Equipment	1,363	2,000	7,500	5,500
	608	Station 68	54191	Other Professional Services	623	1,575	13,575	12,000
	608	Station 68	54502	Other Operating Rental	1	0	0	0
	608	Station 68	54705	Propane	9,338	16,500	18,500	2,000
	608	Station 68	54711	Water	5,486	7,000	7,000	0
	608	Station 68	54712	Surface Water Management	3,762	5,000	5,000	0
	608	Station 68	54721	Sewer	3,428	3,000	3,000	0
	608	Station 68	54731	Electricity	8,285	8,500	8,500	0
	608	Station 68	54741	Garbage	2,088	3,000	3,000	0
	608	Station 68	54914	Penalties and Late Fees	9	0	0	0
	608 Total				41,962	51,475	74,075	22,600
							0	0
	609	Station 69	53101	Office Supplies	628	500	1,000	500
	609	Station 69	53121	Cleaning Supplies	1,230	1,100	1,500	400
	609	Station 69	53141	Operating Supplies	4,561	4,000	4,000	0
	609	Station 69	53501	Small Tools/Equipment	7,241	2,500	2,400	(100)
	609	Station 69	54191	Other Professional Services	387	840	3,840	3,000
	609	Station 69	54705	Propane	5,811	15,000	16,000	1,000
	609	Station 69	54711	Water	668	800	1,000	200
	609	Station 69	54712	Surface Water Management	3,570	5,000	5,000	0
	609	Station 69	54721	Sewer	646	950	950	0
	609	Station 69	54731	Electricity	14,979	17,000	27,000	10,000
	609	Station 69	54741	Garbage	3,781	5,000	5,000	0
	609	Station 69	54912	Fees/Permits	2,170	0	2,500	2,500
	609	Station 69	54914	Penalties and Late Fees	16	0	0	0
	609	Station 69	56431	Equipment - Miscellaneous	21,529	0	0	0
	609 Total				67,217	52,690	70,190	17,500
							0	0
	611	Station xx	54712	Surface Water Management	162	500	500	0
	611 Total				162	500	500	0
							0	0
	616	Logs Center	54191	Other Professional Services	3,050	0	1,000	1,000
	616	Logs Center	54701	Gas	2,247	0	0	0

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	616	Logs Center	54711	Water	2,263	0	0	0
	616	Logs Center	54712	Surface Water Management	2,562	0	0	0
	616	Logs Center	54731	Electricity	11,707	0	0	0
	616	Logs Center	54741	Garbage	6,713	0	0	0
	616 Total				28,541	0	1,000	1,000
							0	0
	617	Training Center (67)	53101	Office Supplies	26	0	0	0
	617	Training Center (67)	53121	Cleaning Supplies	16	300	300	0
	617	Training Center (67)	53141	Operating Supplies	508	2,300	2,300	0
	617	Training Center (67)	53171	Food	240	0	0	0
	617	Training Center (67)	53501	Small Tools/Equipment	0	300	300	0
	617	Training Center (67)	54191	Other Professional Services	0	525	525	0
	617	Training Center (67)	54502	Other Operating Rental	0	100	4,100	4,000
	617	Training Center (67)	54701	Gas	3,026	3,000	4,000	1,000
	617	Training Center (67)	54705	Propane	2,286	8,000	8,000	0
	617	Training Center (67)	54721	Sewer	1,117	2,000	2,000	0
	617	Training Center (67)	54731	Electricity	2,717	4,000	4,000	0
	617	Training Center (67)	54741	Garbage	669	2,000	2,000	0
	617 Total				10,605	22,525	27,525	5,000
							0	0
	640	Training Tower (60)	53101	Office Supplies	219	0	0	0
	640	Training Tower (60)	53141	Operating Supplies	199	0	0	0
	640	Training Tower (60)	53501	Small Tools/Equipment	33	0	0	0
	640	Training Tower (60)	54191	Other Professional Services	0	788	788	0
	640	Training Tower (60)	54502	Other Operating Rental	0	263	263	0
	640	Training Tower (60)	54711	Water	8,517	20,050	30,050	10,000
	640 Total				8,968	21,101	31,101	10,000
							0	0
	647	Training Tower (67)	53101	Office Supplies	143	0	0	0
	647	Training Tower (67)	53141	Operating Supplies	1,049	0	500	500
	647	Training Tower (67)	53171	Food	394	0	0	0
	647	Training Tower (67)	54502	Other Operating Rental	0	1,575	1,575	0
	647	Training Tower (67)	54711	Water	4,727	6,000	6,000	0
	647	Training Tower (67)	54731	Electricity	3,534	3,500	5,000	1,500
	647 Total				9,847	11,075	13,075	2,000

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001							0	0
	650	Maint. Shop	51101	Regular Time	846,144	1,512,000	1,599,880	87,880
	650	Maint. Shop	51102	Part Time	71,878	0	0	0
	650	Maint. Shop	51103	Seminar/School	13,709	0	0	0
	650	Maint. Shop	51115	Mechanic Acting Pay	3,359	2,400	6,500	4,100
	650	Maint. Shop	51122	Holiday	52,332	0	0	0
	650	Maint. Shop	51123	Sick Leave	75,106	0	0	0
	650	Maint. Shop	51124	Vacation	58,812	0	0	0
	650	Maint. Shop	51141	Holiday Buy-Back	4,173	13,500	13,500	0
	650	Maint. Shop	51142	Sick Leave Buy-Back	0	1,000	1,000	0
	650	Maint. Shop	51158	Mechanic Certification Pay	25,557	46,224	86,724	40,500
	650	Maint. Shop	51164	Project Pay	5,100	0	0	0
	650	Maint. Shop	51170	Longevity Pay	33,839	54,756	49,700	(5,056)
	650	Maint. Shop	51201	Overtime	89,282	125,000	125,000	0
	650	Maint. Shop	52001	FICA/Medicare	24,182	31,420	34,860	3,440
	650	Maint. Shop	52002	Retirement	109,271	155,080	101,900	(53,180)
	650	Maint. Shop	52003	Medical/Dental	314,414	436,229	471,244	35,015
	650	Maint. Shop	52005	L & I	25,982	33,312	47,416	14,104
	650	Maint. Shop	52007	Deferred Compensation	54,258	67,200	83,400	16,200
	650	Maint. Shop	52011	Uniforms	2,291	4,500	4,500	0
	650	Maint. Shop	52012	Tool Allowance	3,750	4,800	4,800	0
	650	Maint. Shop	52013	Disability/Pension	579	3,360	360	(3,000)
	650	Maint. Shop	52017	HRA	22,768	34,496	34,496	0
	650	Maint. Shop	52019	WA Paid Family & Medical Leave	2,663	0	476	476
	650	Maint. Shop	53101	Office Supplies	385	2,000	2,000	0
	650	Maint. Shop	53102	Books/Manuals	350	100	100	0
	650	Maint. Shop	53121	Cleaning Supplies	272	350	350	0
	650	Maint. Shop	53141	Operating Supplies	50,553	36,000	65,000	29,000
	650	Maint. Shop	53142	Equipment Repair Parts	62,868	65,000	80,000	15,000
	650	Maint. Shop	53143	Vehicle Repair Parts	485,855	525,000	700,000	175,000
	650	Maint. Shop	53171	Food	1,217	1,000	2,000	1,000
	650	Maint. Shop	53181	Lubricants	12,095	40,000	60,000	20,000
	650	Maint. Shop	53501	Small Tools/Equipment	19,137	44,875	88,875	44,000
	650	Maint. Shop	54171	Medical Exams	886	700	1,000	300
	650	Maint. Shop	54191	Other Professional Services	8,156	14,500	34,500	20,000

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	650	Maint. Shop	54301	Per Diem	1,117	3,200	4,700	1,500
	650	Maint. Shop	54311	Lodging	4,873	3,500	7,000	3,500
	650	Maint. Shop	54331	Mileage	3,654	3,500	7,000	3,500
	650	Maint. Shop	54341	Airfare	70	0	5,000	5,000
	650	Maint. Shop	54502	Other Operating Rental	2,073	2,650	5,650	3,000
	650	Maint. Shop	54711	Water	668	800	800	0
	650	Maint. Shop	54712	Surface Water Management	3,464	4,800	6,000	1,200
	650	Maint. Shop	54721	Sewer	646	788	1,000	212
	650	Maint. Shop	54731	Electricity	7,541	7,500	11,000	3,500
	650	Maint. Shop	54741	Garbage	2,815	4,700	5,500	800
	650	Maint. Shop	54742	Hazardous Waste Disposal	250	2,700	4,000	1,300
	650	Maint. Shop	54811	Equipment Repair/Maintenance	11,632	7,000	20,000	13,000
	650	Maint. Shop	54813	Maintenance Agreements	19,204	9,000	21,000	12,000
	650	Maint. Shop	54820	Sub-Let Vehicle Repair/Maint	253,293	165,000	1,500,000	1,335,000
	650	Maint. Shop	54821	Paint & Body Work	69,580	134,000	150,000	16,000
	650	Maint. Shop	54901	Dues/Membership Fees	0	600	600	0
	650	Maint. Shop	54902	Subscriptions	0	800	800	0
	650	Maint. Shop	54911	Contractual Services	57	0	0	0
	650	Maint. Shop	54921	Registration	5,826	4,500	9,000	4,500
	650	Maint. Shop	54922	Certifications	16,041	4,000	4,000	0
	650	Maint. Shop	54931	Laundry (Linen) Services	10,072	12,000	24,000	12,000
	650	Maint. Shop	54941	Printing & Binding	334	0	0	0
	650	Maint. Shop	54961	B & O Tax	808	1,000	1,000	0
	650	Maint. Shop	56431	Equipment - Miscellaneous	6,270	544,000	1,000,000	456,000
	650 Total				2,901,513	4,170,840	6,487,631	2,316,791
							0	0
	652	Shop No	54711	Water	0	0	1,200	1,200
	652	Shop No	54731	Electricity	0	0	4,800	4,800
	652	Shop No	54911	Contractual Services	0	4,500	12,000	7,500
	652	Shop No	57000	Lease Rent LT/NonOwner	0	15,000	105,000	90,000
	652 Total				0	19,500	123,000	103,500
							0	0
	670	Station 40	53101	Office Supplies	584	300	1,000	700
	670	Station 40	53121	Cleaning Supplies	2,490	0	0	0
	670	Station 40	53141	Operating Supplies	4,648	2,000	2,000	0

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	670	Station 40	53171	Food	2,549	600	1,500	900
	670	Station 40	53501	Small Tools/Equipment	4,475	200	4,000	3,800
	670	Station 40	54191	Other Professional Services	2,010	0	1,000	1,000
	670	Station 40	54711	Water	3,566	3,500	3,500	0
	670	Station 40	54712	Surface Water Management	0	1,300	1,300	0
	670	Station 40	54721	Sewer	3,338	1,500	3,200	1,700
	670	Station 40	54731	Electricity	27,611	28,500	30,000	1,500
	670	Station 40	54813	Maintenance Agreements	2,274	0	0	0
	670	Station 40	54911	Contractual Services	7,286	10,000	0	(10,000)
	670	Station 40	54914	Penalties and Late Fees	1	0	0	0
	670 Total				60,831	47,900	47,500	(400)
							0	0
	671	Station 41	53501	Small Tools/Equipment	790	0	0	0
	671	Station 41	54701	Gas	0	2,500	2,500	0
	671	Station 41	54711	Water	0	500	500	0
	671	Station 41	54712	Surface Water Management	0	25	100	75
	671	Station 41	54721	Sewer	0	2,000	2,000	0
	671	Station 41	54731	Electricity	0	2,000	2,000	0
	671	Station 41	54741	Garbage	0	20	0	(20)
	671 Total				790	7,045	7,100	55
							0	0
	672	Station 42	53101	Office Supplies	0	300	300	0
	672	Station 42	53141	Operating Supplies	0	200	200	0
	672	Station 42	53501	Small Tools/Equipment	22	200	200	0
	672	Station 42	54191	Other Professional Services	974	0	400	400
	672	Station 42	54712	Surface Water Management	0	0	500	500
	672	Station 42	56250	Buildings - Improvements	0	24,000	0	(24,000)
	672 Total				996	24,700	1,600	(23,100)
							0	0
	673	Station 43	53101	Office Supplies	142	300	1,000	700
	673	Station 43	53121	Cleaning Supplies	492	0	1,000	1,000
	673	Station 43	53141	Operating Supplies	754	1,000	1,000	0
	673	Station 43	53171	Food	519	600	800	200
	673	Station 43	53501	Small Tools/Equipment	7,591	200	1,600	1,400
	673	Station 43	54191	Other Professional Services	1,661	0	1,000	1,000

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	673	Station 43	54701	Gas	964	1,000	1,500	500
	673	Station 43	54712	Surface Water Management	0	2,600	2,600	0
	673	Station 43	54731	Electricity	6,609	6,000	7,000	1,000
	673	Station 43	54741	Garbage	1,192	1,000	1,500	500
	673	Station 43	54911	Contractual Services	4,430	3,200	3,500	300
	673 Total				24,354	15,900	22,500	6,600
							0	0
	691	Station 91	53101	Office Supplies	0	645	1,000	355
	691	Station 91	53121	Cleaning Supplies	0	2,191	2,500	309
	691	Station 91	53141	Operating Supplies	0	3,810	4,000	190
	691	Station 91	53171	Food	0	481	900	419
	691	Station 91	53501	Small Tools/Equipment	0	10,715	9,800	(915)
	691	Station 91	54701	Gas	0	8,889	6,500	(2,389)
	691	Station 91	54711	Water	0	3,788	6,000	2,212
	691	Station 91	54712	Surface Water Management	0	5,468	2,000	(3,468)
	691	Station 91	54731	Electricity	0	12,703	13,800	1,097
	691	Station 91	54741	Garbage	0	2,854	4,000	1,146
	691 Total				0	51,544	50,500	(1,044)
							0	0
	692	Station 92	54712	Surface Water Management	0	2,257	1,000	(1,257)
	692	Station 92	54731	Electricity	0	4,561	5,000	439
	692 Total				0	6,818	6,000	(818)
							0	0
	693	Station 93	53101	Office Supplies	0	86	1,000	914
	693	Station 93	53121	Cleaning Supplies	0	772	1,500	728
	693	Station 93	53141	Operating Supplies	0	1,938	2,500	562
	693	Station 93	53171	Food	0	201	500	299
	693	Station 93	53501	Small Tools/Equipment	0	2,733	7,500	4,767
	693	Station 93	54705	Propane	0	0	6,500	6,500
	693	Station 93	54712	Surface Water Management	0	3,070	1,200	(1,870)
	693	Station 93	54731	Electricity	0	5,413	6,200	787
	693	Station 93	54741	Garbage	0	1,276	1,700	424
	693 Total				0	15,489	28,600	13,111
							0	0
	694	Station 94	53101	Office Supplies	0	5,000	2,000	(3,000)

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	694	Station 94	53121	Cleaning Supplies	0	1,595	2,000	405
	694	Station 94	53141	Operating Supplies	0	3,375	3,800	425
	694	Station 94	53501	Small Tools/Equipment	0	2,360	9,800	7,440
	694	Station 94	54701	Gas	0	8,909	11,900	2,991
	694	Station 94	54711	Water	0	2,284	3,500	1,216
	694	Station 94	54712	Surface Water Management	0	5,723	2,000	(3,723)
	694	Station 94	54731	Electricity	0	18,113	20,000	1,887
	694	Station 94	54741	Garbage	0	4,601	5,600	999
	694 Total				0	51,960	60,600	8,640
							0	0
	695	Station 95	53101	Office Supplies	0	682	1,000	318
	695	Station 95	53121	Cleaning Supplies	0	1,047	1,100	53
	695	Station 95	53141	Operating Supplies	0	2,113	2,500	387
	695	Station 95	53501	Small Tools/Equipment	0	14,203	9,100	(5,103)
	695	Station 95	54701	Gas	0	11,463	8,000	(3,463)
	695	Station 95	54711	Water	0	2,518	4,000	1,482
	695	Station 95	54712	Surface Water Management	0	2,934	1,100	(1,834)
	695	Station 95	54731	Electricity	0	9,306	10,000	694
	695	Station 95	54741	Garbage	0	2,610	3,000	390
	695	Station 95	54914	Penalties and Late Fees	0	4	0	(4)
	695 Total				0	46,880	39,800	(7,080)
							0	0
	696	Station 96	53101	Office Supplies	0	567	1,000	433
	696	Station 96	53121	Cleaning Supplies	0	545	1,100	555
	696	Station 96	53141	Operating Supplies	0	4,174	4,500	326
	696	Station 96	53171	Food	0	343	500	157
	696	Station 96	53501	Small Tools/Equipment	0	8,823	9,100	277
	696	Station 96	54701	Gas	0	5,568	6,000	432
	696	Station 96	54711	Water	0	4,045	10,000	5,955
	696	Station 96	54712	Surface Water Management	0	6,373	2,500	(3,873)
	696	Station 96	54731	Electricity	0	6,390	20,000	13,610
	696	Station 96	54741	Garbage	0	3,308	4,500	1,192
	696 Total				0	40,136	59,200	19,064
							0	0
	700	Station 70 (Puy Fair)	53101	Office Supplies	0	100	100	0

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	700	Station 70 (Puy Fair)	53121	Cleaning Supplies	67	100	100	0
	700	Station 70 (Puy Fair)	53141	Operating Supplies	119	550	550	0
	700	Station 70 (Puy Fair)	53171	Food	13	100	100	0
	700	Station 70 (Puy Fair)	53501	Small Tools/Equipment	22	0	100	100
	700	Station 70 (Puy Fair)	54502	Other Operating Rental	0	100	100	0
	700 Total				221	950	1,050	100
							0	0
	701	Station 71	53101	Office Supplies	328	500	1,000	500
	701	Station 71	53121	Cleaning Supplies	1,591	1,200	2,200	1,000
	701	Station 71	53141	Operating Supplies	3,610	4,500	4,500	0
	701	Station 71	53171	Food	183	0	0	0
	701	Station 71	53501	Small Tools/Equipment	3,787	1,500	4,000	2,500
	701	Station 71	54191	Other Professional Services	1,237	1,365	4,365	3,000
	701	Station 71	54701	Gas	5,380	8,300	8,300	0
	701	Station 71	54711	Water	2,115	2,700	4,000	1,300
	701	Station 71	54721	Sewer	5,336	5,300	6,000	700
	701	Station 71	54731	Electricity	13,497	12,000	16,500	4,500
	701	Station 71	54741	Garbage	7,261	6,000	12,100	6,100
	701	Station 71	54914	Penalties and Late Fees	43	0	0	0
	701 Total				44,368	43,365	62,965	19,600
							0	0
	702	Station 72	53101	Office Supplies	704	1,430	1,430	0
	702	Station 72	53121	Cleaning Supplies	2,927	1,710	2,710	1,000
	702	Station 72	53141	Operating Supplies	7,236	5,800	5,800	0
	702	Station 72	53501	Small Tools/Equipment	5,176	3,810	7,100	3,290
	702	Station 72	54191	Other Professional Services	2,527	5,000	5,000	0
	702	Station 72	54502	Other Operating Rental	1	150	150	0
	702	Station 72	54701	Gas	8,236	13,000	13,000	0
	702	Station 72	54711	Water	4,978	5,580	5,580	0
	702	Station 72	54712	Surface Water Management	12	250	250	0
	702	Station 72	54721	Sewer	10,539	9,000	11,000	2,000
	702	Station 72	54731	Electricity	43,594	47,000	52,000	5,000
	702	Station 72	54741	Garbage	7,095	11,350	20,350	9,000
	702	Station 72	54914	Penalties and Late Fees	5	0	0	0
	702 Total				93,030	104,080	124,370	20,290

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001							0	0
	703	Station 73	53101	Office Supplies	460	200	1,000	800
	703	Station 73	53121	Cleaning Supplies	961	0	1,000	1,000
	703	Station 73	53141	Operating Supplies	3,165	1,000	2,000	1,000
	703	Station 73	53501	Small Tools/Equipment	8,523	2,500	2,400	(100)
	703	Station 73	54191	Other Professional Services	4,109	0	1,000	1,000
	703	Station 73	54701	Gas	2,805	1,200	1,200	0
	703	Station 73	54711	Water	1,075	1,500	1,500	0
	703	Station 73	54721	Sewer	2,688	3,500	3,500	0
	703	Station 73	54731	Electricity	9,352	11,000	12,100	1,100
	703	Station 73	54741	Garbage	35	0	0	0
	703 Total				33,173	20,900	25,700	4,800
							0	0
	713	Armory	53101	Office Supplies	0	500	500	0
	713	Armory	53121	Cleaning Supplies	72	900	900	0
	713	Armory	53141	Operating Supplies	175	2,000	2,000	0
	713	Armory	53171	Food	33	0	0	0
	713	Armory	53501	Small Tools/Equipment	0	2,000	2,000	0
	713	Armory	54191	Other Professional Services	0	250	250	0
	713	Armory	54701	Gas	3,922	7,500	7,500	0
	713	Armory	54711	Water	832	1,400	2,000	600
	713	Armory	54712	Surface Water Management	12	250	250	0
	713	Armory	54721	Sewer	5,940	6,000	6,000	0
	713	Armory	54731	Electricity	4,884	6,000	6,000	0
	713	Armory	54741	Garbage	2,061	3,200	3,200	0
	713 Total				17,931	30,000	30,600	600
							0	0
	803	Grant AFG	56431	Equipment - Miscellaneous	102,339	0	0	0
	803 Total				102,339	0	0	0
							0	0
	811	Grant 2011	53103	Safety Supplies	70,975	0	0	0
	811	Grant 2011	54911	Contractual Services	750	0	0	0
	811 Total				71,725	0	0	0
							0	0
	822	Grant AFG	52092	NLEC Retirement	230,166	0	0	0

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
001	822 Total				230,166	0	0	0
							0	0
001 Total					72,474,084	130,250,718	137,082,491	6,831,773
							0	0
011		Non-Departmental	50840	Ending Balance-Committed	0	2,356,668	1,056,303	(1,300,365)
	Total				0	2,356,668	1,056,303	(1,300,365)
							0	0
011 Total					0	2,356,668	1,056,303	(1,300,365)
							0	0
015		Non-Departmental	50840	Ending Balance-Committed	0	0	1,115,514	1,115,514
	Total				0	0	1,115,514	1,115,514
							0	0
	200	Administration	56431	Equipment - Miscellaneous	0	15,816	0	(15,816)
	200 Total				0	15,816	0	(15,816)
							0	0
	204	Logistics	54961	B & O Tax	(5,189)	0	0	0
	204 Total				(5,189)	0	0	0
							0	0
	205	Central Stores	56401	Equipment - Vehicles	0	0	19,801	19,801
	205 Total				0	0	19,801	19,801
							0	0
	210	IS	53501	Small Tools/Equipment	171,431	117,700	166,200	48,500
	210	IS	56411	Equipment - Computer/Software	116,763	41,700	0	(41,700)
	210 Total				288,194	159,400	166,200	6,800
							0	0
	230	Training	56431	Equipment - Miscellaneous	0	0	60,608	60,608
	230 Total				0	0	60,608	60,608
							0	0
	255	Health & Wellness	53501	Small Tools/Equipment	10,663	15,450	15,369	(81)
	255 Total				10,663	15,450	15,369	(81)
							0	0
	300	Fire Suppression	53501	Small Tools/Equipment	0	0	24,000	24,000
	300	Fire Suppression	56401	Equipment - Vehicles	(1,960,185)	2,533,500	173,250	(2,360,250)
	300	Fire Suppression	56431	Equipment - Miscellaneous	0	0	29,014	29,014
	300 Total				(1,960,185)	2,533,500	226,264	(2,307,236)

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
015							0	0
	320	Haz Mat	56401	Equipment - Vehicles	0	1,500,000	0	(1,500,000)
	320 Total				0	1,500,000	0	(1,500,000)
							0	0
	340	EMS	56431	Equipment - Miscellaneous	0	0	1,360,004	1,360,004
	340 Total				0	0	1,360,004	1,360,004
							0	0
	400	Com Risk Reduction	56401	Equipment - Vehicles	81,158	115,492	0	(115,492)
	400 Total				81,158	115,492	0	(115,492)
							0	0
	650	Maint. Shop	56401	Equipment - Vehicles	0	0	218,792	218,792
	650 Total				0	0	218,792	218,792
							0	0
015 Total					(1,585,359)	4,339,658	3,182,552	(1,157,106)
							0	0
050	204	Logistics	54983	Logistics Contingency	0	46,453	450,000	403,547
	204 Total				0	46,453	450,000	403,547
							0	0
	600	Station 60	53146	Building Repair Parts	14,378	0	0	0
	600	Station 60	54801	Building Repair/Maintenance	9,238	0	0	0
	600	Station 60	56250	Buildings - Improvements	0	20,000	0	(20,000)
	600 Total				23,617	20,000	0	(20,000)
							0	0
	601	Station 61	53146	Building Repair Parts	23,418	0	0	0
	601	Station 61	54801	Building Repair/Maintenance	3,262	0	0	0
	601	Station 61	56250	Buildings - Improvements	0	5,000	0	(5,000)
	601 Total				26,681	5,000	0	(5,000)
							0	0
	602	Station 62	54801	Building Repair/Maintenance	0	0	0	0
	602 Total				0	0	0	0
							0	0
	603	Station 63	53146	Building Repair Parts	7,025	0	0	0
	603	Station 63	54801	Building Repair/Maintenance	8,147	6,000	0	(6,000)
	603	Station 63	56250	Buildings - Improvements	0	10,000	0	(10,000)
	603 Total				15,173	16,000	0	(16,000)

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
050							0	0
	604	Station 64	53146	Building Repair Parts	42,054	0	0	0
	604	Station 64	54801	Building Repair/Maintenance	37,078	0	55,000	55,000
	604	Station 64	56250	Buildings - Improvements	5,705	35,000	0	(35,000)
	604 Total				84,838	35,000	55,000	20,000
							0	0
	605	Station 65	53146	Building Repair Parts	13,284	0	0	0
	605	Station 65	54801	Building Repair/Maintenance	18,480	0	7,400	7,400
	605	Station 65	56250	Buildings - Improvements	0	16,000	0	(16,000)
	605 Total				31,764	16,000	7,400	(8,600)
							0	0
	607	Station 67	53146	Building Repair Parts	12,882	0	0	0
	607	Station 67	56250	Buildings - Improvements	0	13,439	0	(13,439)
	607 Total				12,882	13,439	0	(13,439)
							0	0
	608	Station 68	53146	Building Repair Parts	12,992	0	0	0
	608	Station 68	54801	Building Repair/Maintenance	24,106	0	5,000	5,000
	608	Station 68	56250	Buildings - Improvements	7,982	0	0	0
	608 Total				45,081	0	5,000	5,000
							0	0
	609	Station 69	53146	Building Repair Parts	27,584	0	0	0
	609	Station 69	54801	Building Repair/Maintenance	0	7,000	0	(7,000)
	609	Station 69	56250	Buildings - Improvements	5,736	23,000	0	(23,000)
	609 Total				33,320	30,000	0	(30,000)
							0	0
	617	Training Center (67)	54801	Building Repair/Maintenance	20,963	0	0	0
	617 Total				20,963	0	0	0
							0	0
	640	Training Tower (60)	54801	Building Repair/Maintenance	0	0	0	0
	640	Training Tower (60)	56250	Buildings - Improvements	0	0	110,000	110,000
	640 Total				0	0	110,000	110,000
							0	0
	647	Training Tower (67)	54801	Building Repair/Maintenance	0	0	10,000	10,000
	647	Training Tower (67)	56250	Buildings - Improvements	0	15,696	0	(15,696)
	647 Total				0	15,696	10,000	(5,696)

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
050							0	0
	650	Maint. Shop	54801	Building Repair/Maintenance	26,792	0	0	0
	650	Maint. Shop	56250	Buildings - Improvements	12,910	0	0	0
	650 Total				39,702	0	0	0
							0	0
	670	Station 40	54191	Other Professional Services	7,939	0	0	0
	670	Station 40	54801	Building Repair/Maintenance	17,561	0	0	0
	670	Station 40	56250	Buildings - Improvements	0	18,450	12,000	(6,450)
	670 Total				25,500	18,450	12,000	(6,450)
							0	0
	672	Station 42	54191	Other Professional Services	6,188	0	0	0
	672 Total				6,188	0	0	0
							0	0
	673	Station 43	54801	Building Repair/Maintenance	0	0	6,000	6,000
	673	Station 43	56250	Buildings - Improvements	0	18,200	0	(18,200)
	673 Total				0	18,200	6,000	(12,200)
							0	0
	691	Station 91	56250	Buildings - Improvements	0	0	12,000	12,000
	691 Total				0	0	12,000	12,000
							0	0
	693	Station 93	54801	Building Repair/Maintenance	0	0	5,000	5,000
	693	Station 93	56250	Buildings - Improvements	0	0	112,000	112,000
	693 Total				0	0	117,000	117,000
							0	0
	694	Station 94	56250	Buildings - Improvements	0	11,140	13,500	2,360
	694 Total				0	11,140	13,500	2,360
							0	0
	695	Station 95	56250	Buildings - Improvements	0	6,257	0	(6,257)
	695 Total				0	6,257	0	(6,257)
							0	0
	700	Station 70 (Puy Fair)	56250	Buildings - Improvements	0	0	43,000	43,000
	700 Total				0	0	43,000	43,000
							0	0
	701	Station 71	53146	Building Repair Parts	12,621	0	0	0
	701	Station 71	54801	Building Repair/Maintenance	0	0	5,000	5,000

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
050	701	Station 71	56250	Buildings - Improvements	18,077	5,000	150,000	145,000
	701 Total				30,698	5,000	155,000	150,000
							0	0
	702	Station 72	53146	Building Repair Parts	16,212	0	0	0
	702	Station 72	54801	Building Repair/Maintenance	4,041	0	0	0
	702	Station 72	56250	Buildings - Improvements	11,671	9,976	0	(9,976)
	702 Total				31,924	9,976	0	(9,976)
							0	0
	703	Station 73	54801	Building Repair/Maintenance	7,039	0	0	0
	703 Total				7,039	0	0	0
							0	0
	704	Station 74 No Puy	56250	Buildings - Improvements	10,853	0	0	0
	704 Total				10,853	0	0	0
							0	0
	713	Armory	53146	Building Repair Parts	8,413	0	0	0
	713	Armory	56250	Buildings - Improvements	0	15,000	0	(15,000)
	713 Total				8,413	15,000	0	(15,000)
							0	0
050 Total					454,632	281,611	995,900	714,289
							0	0
101	340	EMS	50840	Ending Balance-Committed	0	0	87,660	87,660
	340	EMS	51101	Regular Time	14,621,289	22,247,725	36,803,800	14,556,075
	340	EMS	51103	Seminar/School	253,541	0	0	0
	340	EMS	51104	Union Business	6,629	0	0	0
	340	EMS	51110	Apparatus Operator Pay	37,460	0	0	0
	340	EMS	51113	Lt Acting Pay	2,712	42,000	42,000	0
	340	EMS	51118	Medic/Transport Pay	159,931	170,220	170,220	0
	340	EMS	51122	Holiday	1,368,714	0	0	0
	340	EMS	51123	Sick Leave	2,462,300	0	0	0
	340	EMS	51124	Vacation	2,592,382	0	0	0
	340	EMS	51127	Bereavement Leave	36,315	0	0	0
	340	EMS	51128	L & I Disability Leave	38,252	0	0	0
	340	EMS	51129	Military Leave	20,416	0	0	0
	340	EMS	51130	Kelly Day	2,638,697	0	0	0
	340	EMS	51141	Holiday Buy-Back	389,341	0	15,000	15,000

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
101	340	EMS	51142	Sick Leave Buy-Back	57,525	0	0	0
	340	EMS	51143	Paid Time Off Payout	0	0	1,009,800	1,009,800
	340	EMS	51146	Holiday Payout	15,187	0	0	0
	340	EMS	51147	Sickleave Payout	25,602	0	0	0
	340	EMS	51148	Vacation Payout	149,028	0	0	0
	340	EMS	51151	Paramedic Premium Pay	1,261,515	1,954,996	1,812,500	(142,496)
	340	EMS	51152	Haz Mat Team Pay	0	5,280	0	(5,280)
	340	EMS	51156	Staffing Person Pay	0	11,712	7,400	(4,312)
	340	EMS	51157	SCBA Technician Pay	0	20,496	14,800	(5,696)
	340	EMS	51161	Water Rescue Pay	0	0	5,500	5,500
	340	EMS	51162	Gurney Repair Pay	2,928	0	0	0
	340	EMS	51164	Project Pay	0	14,100	77,460	63,360
	340	EMS	51170	Longevity Pay	1,039,469	1,262,896	1,302,000	39,104
	340	EMS	51199	Salaries-Budget Only	0	262,964	0	(262,964)
	340	EMS	51201	Overtime	854,779	727,360	1,034,852	307,492
	340	EMS	52001	FICA/Medicare	418,558	505,410	661,400	155,990
	340	EMS	52002	Retirement	1,505,341	1,808,640	2,286,879	478,239
	340	EMS	52003	Medical/Dental	6,068,616	8,427,562	10,144,700	1,717,138
	340	EMS	52005	L & I	864,568	1,164,248	1,945,130	780,882
	340	EMS	52007	Deferred Compensation	1,027,391	1,420,900	2,118,600	697,700
	340	EMS	52013	Disability/Pension	0	2,000	0	(2,000)
	340	EMS	52017	HRA	404,042	2,349,006	647,488	(1,701,518)
	340	EMS	52019	WA Paid Family & Medical Leave	51,238	75,000	118,826	43,826
	340	EMS	52092	NLEC Retirement	16,372	0	0	0
	340	EMS	53101	Office Supplies	23,427	1,097	1,097	0
	340	EMS	53102	Books/Manuals	10,179	18,854	18,854	0
	340	EMS	53132	Employee Recognition Supplies	1,175	731	731	0
	340	EMS	53135	Immunizations	0	16,608	16,608	0
	340	EMS	53141	Operating Supplies	756,087	1,250,462	1,388,462	138,000
	340	EMS	53142	Equipment Repair Parts	0	8,770	8,770	0
	340	EMS	53145	Software	165	4,531	4,531	0
	340	EMS	53151	Medications	209,097	377,077	357,077	(20,000)
	340	EMS	53171	Food	955	2,193	2,193	0
	340	EMS	53199	Supplies - Budget only	0	89,960	472,180	382,220
	340	EMS	53501	Small Tools/Equipment	117,338	292,447	262,747	(29,700)

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
101	340	EMS	54144	Physician Advisor	120,000	282,403	282,403	0
	340	EMS	54191	Other Professional Services	32,690	3,216	3,216	0
	340	EMS	54301	Per Diem	587	2,193	2,193	0
	340	EMS	54311	Lodging	3,549	9,500	9,500	0
	340	EMS	54331	Mileage	152	1,097	1,097	0
	340	EMS	54341	Airfare	245	3,800	3,800	0
	340	EMS	54502	Other Operating Rental	12,375	29,231	29,231	0
	340	EMS	54611	Insurance	371,249	990,664	666,730	(323,934)
	340	EMS	54742	Hazardous Waste Disposal	1,959	2,924	2,924	0
	340	EMS	54811	Equipment Repair/Maintenance	1,360	14,616	34,616	20,000
	340	EMS	54813	Maintenance Agreements	187,996	334,008	292,308	(41,700)
	340	EMS	54901	Dues/Membership Fees	385	782	782	0
	340	EMS	54902	Subscriptions	30,056	47,939	47,939	0
	340	EMS	54911	Contractual Services	1	48,395	48,395	0
	340	EMS	54913	Transport Billing Services	366,397	548,077	564,519	16,442
	340	EMS	54921	Registration	2,900	8,477	8,477	0
	340	EMS	54922	Certifications	8,651	24,598	24,598	0
	340	EMS	54925	College Tuition	37,481	65,770	65,770	0
	340	EMS	54941	Printing & Binding	5,219	6,577	6,577	0
	340	EMS	54961	B & O Tax	(27)	0	0	0
	340	EMS	56431	Equipment - Miscellaneous	0	231,000	0	(231,000)
	340 Total				40,691,788	47,190,512	64,934,340	17,743,828
							0	0
101 Total					40,691,788	47,190,512	64,934,340	17,743,828
							0	0
102	340	EMS	59701	Transfer Out to EMS Fund	15,000,000	8,000,000	24,000,000	16,000,000
	340 Total				15,000,000	8,000,000	24,000,000	16,000,000
							0	0
102 Total					15,000,000	8,000,000	24,000,000	16,000,000
							0	0
201	200	Administration	50840	Ending Balance-Committed	0	0	916,831	916,831
	200	Administration	59122	Debt Service Repayment	0	0	160,000	160,000
	200	Administration	59222	Interest & Other Debt Svc Cost	0	0	27,315	27,315
	200 Total				0	0	1,104,146	1,104,146
							0	0

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
201	201	Finance	50840	Ending Balance-Committed	0	65,087	43,112	(21,975)
	201	Finance	58400	Debt Issue Costs	700	0	0	0
	201	Finance	59122	Debt Service Repayment	1,485,000	1,550,000	1,620,000	70,000
	201	Finance	59222	Interest & Other Debt Svc Cost	951,813	884,913	815,013	(69,900)
	201 Total				2,437,513	2,500,000	2,478,125	(21,875)
							0	0
201 Total					2,437,513	2,500,000	3,582,271	1,082,271
							0	0
301		Non-Departmental	50840	Ending Balance-Committed	0	0	9,530,833	9,530,833
		Non-Departmental	56241	Capital-Construction Contract	0	1,879,537	0	(1,879,537)
		Non-Departmental	56244	Buildings - Other Prof Svcs	0	130,364	0	(130,364)
	Total				0	2,009,901	9,530,833	7,520,932
							0	0
	200	Administration	53501	Small Tools/Equipment	526	0	0	0
	200	Administration	54191	Other Professional Services	1,495	0	0	0
	200	Administration	54911	Contractual Services	223	0	0	0
	200	Administration	54961	B & O Tax	804	0	0	0
	200	Administration	56241	Capital-Construction Contract	4,133	0	0	0
	200	Administration	56242	Buildings - Architectural Svcs	81,344	0	0	0
	200	Administration	56244	Buildings - Other Prof Svcs	18,245	0	0	0
	200	Administration	56250	Buildings - Improvements	0	11,800	0	(11,800)
	200	Administration	56421	Equipment - Furniture	499,046	35,000	0	(35,000)
	200	Administration	56431	Equipment - Miscellaneous	17,370	0	0	0
	200 Total				623,187	46,800	0	(46,800)
							0	0
	205	Central Stores	56241	Capital-Construction Contract	281,098	0	0	0
	205 Total				281,098	0	0	0
							0	0
	600	Station 60	56241	Capital-Construction Contract	0	0	0	0
	600 Total				0	0	0	0
							0	0
	601	Station 61	56210	Capital - Building Permits	500	0	0	0
	601	Station 61	56244	Buildings - Other Prof Svcs	369,135	0	0	0
	601 Total				369,635	0	0	0
							0	0

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
301	602	Station 62	53146	Building Repair Parts	384	0	0	0
	602	Station 62	53501	Small Tools/Equipment	2,033	0	0	0
	602	Station 62	54801	Building Repair/Maintenance	5,636	0	0	0
	602	Station 62	56201	Capital - Buildings	15,381	0	0	0
	602	Station 62	56250	Buildings - Improvements	18,950	50,000	0	(50,000)
	602	Station 62	56421	Equipment - Furniture	25,958	0	0	0
	602 Total				68,342	50,000	0	(50,000)
							0	0
	604	Station 64	56241	Capital-Construction Contract	0	550,000	0	(550,000)
	604 Total				0	550,000	0	(550,000)
							0	0
	606	Station 66	53141	Operating Supplies	0	5,100	0	(5,100)
	606	Station 66	53501	Small Tools/Equipment	0	39,000	0	(39,000)
	606	Station 66	54331	Mileage	288	0	0	0
	606	Station 66	54914	Penalties and Late Fees	138	0	0	0
	606	Station 66	56210	Capital - Building Permits	33,295	0	0	0
	606	Station 66	56241	Capital-Construction Contract	167,744	(895,800)	0	895,800
	606	Station 66	56242	Buildings - Architectural Svcs	183,665	97,000	0	(97,000)
	606	Station 66	56243	Buildings - Engineering Svcs	20,700	0	0	0
	606	Station 66	56244	Buildings - Other Prof Svcs	0	15,000	0	(15,000)
	606 Total				405,829	(739,700)	0	739,700
							0	0
	607	Station 67	56241	Capital-Construction Contract	0	0	190,000	190,000
	607	Station 67	56250	Buildings - Improvements	0	0	0	0
	607 Total				0	0	190,000	190,000
							0	0
	609	Station 69	56241	Capital-Construction Contract	0	0	0	0
	609 Total				0	0	0	0
							0	0
	640	Training Tower (60)	56250	Buildings - Improvements	66,944	0	0	0
	640 Total				66,944	0	0	0
							0	0
	652	Shop No	56241	Capital-Construction Contract	0	50,000	200,000	150,000
	652 Total				0	50,000	200,000	150,000
							0	0

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
301	670	Station 40	56250	Buildings - Improvements	0	32,900	0	(32,900)
	670 Total				0	32,900	0	(32,900)
							0	0
	671	Station 41	56101	Land Acquisition	842,598	0	0	0
	671	Station 41	56241	Capital-Construction Contract	21,865	0	0	0
	671	Station 41	56250	Buildings - Improvements	0	125,000	0	(125,000)
	671 Total				864,463	125,000	0	(125,000)
							0	0
	673	Station 43	56250	Buildings - Improvements	0	30,200	0	(30,200)
	673 Total				0	30,200	0	(30,200)
							0	0
	674	Station 44 116th	56241	Capital-Construction Contract	0	0	35,000	35,000
	674 Total				0	0	35,000	35,000
							0	0
	691	Station 91	56241	Capital-Construction Contract	0	0	500,000	500,000
	691	Station 91	56250	Buildings - Improvements	0	26,448	0	(26,448)
	691	Station 91	56431	Equipment - Miscellaneous	0	15,000	0	(15,000)
	691 Total				0	41,448	500,000	458,552
							0	0
	692	Station 92	56241	Capital-Construction Contract	0	0	686,667	686,667
	692	Station 92	56244	Buildings - Other Prof Svcs	0	250,000	0	(250,000)
	692 Total				0	250,000	686,667	436,667
							0	0
	693	Station 93	56241	Capital-Construction Contract	0	0	250,000	250,000
	693	Station 93	56250	Buildings - Improvements	0	17,963	0	(17,963)
	693 Total				0	17,963	250,000	232,037
							0	0
	694	Station 94	56250	Buildings - Improvements	0	13,237	0	(13,237)
	694 Total				0	13,237	0	(13,237)
							0	0
	695	Station 95	56241	Capital-Construction Contract	0	0	77,000	77,000
	695	Station 95	56250	Buildings - Improvements	0	24,873	0	(24,873)
	695 Total				0	24,873	77,000	52,127
							0	0
	696	Station 96	56241	Capital-Construction Contract	0	0	103,000	103,000

Fund	Div	Div Nm	Account #	Acct Name	2024 Actuals	2025 Current Budget	2026 Proposed Budget	2026 O / (U) 2025 Budget
301	696	Station 96	56250	Buildings - Improvements	0	25,025	0	(25,025)
	696 Total				0	25,025	103,000	77,975
							0	0
	700	Station 70 (Puy Fair)	56101	Land Acquisition	194,994	0	0	0
	700 Total				194,994	0	0	0
							0	0
	701	Station 71	56241	Capital-Construction Contract	0	0	15,000	15,000
	701 Total				0	0	15,000	15,000
							0	0
	703	Station 73	54911	Contractual Services	0	0	0	0
	703	Station 73	56242	Buildings - Architectural Svcs	0	0	0	0
	703	Station 73	56244	Buildings - Other Prof Svcs	423,313	0	0	0
	703 Total				423,313	0	0	0
							0	0
	713	Armory	56250	Buildings - Improvements	0	300,000	0	(300,000)
	713 Total				0	300,000	0	(300,000)
							0	0
301 Total					3,297,806	2,827,647	11,587,500	8,759,853
							0	0
Grand Total					132,770,462	197,746,814	246,421,357	48,674,543



Board Meeting Agenda Item Summary

Agenda Date: November 17, 2025

Item Title: 2026 Budget and Property Tax Resolutions

Attachments: See List Below

Submitted by: Finance Director Tanya Robacker

RECOMMENDED ACTION BY THE BOARD:

☒ First reading

☐ Second reading

☐ Motion to approve

☐ For information only

☐ Other: _____

SUMMARY:

First Reading, no motion at this point:

1. OVFR Resolution 2025-004 2026 Regular Levy
2. OVFR Resolution 2025-005 2026 EMS Levy
3. OVFR Resolution 2025-006 2026 Fire Benefit Charge
4. GFR Resolution #1012 2026 Regular Levy
5. GFR Resolution #1013 2026 EMS Levy
6. GFR Resolution #1014 2026 Fire Benefit Charge
7. CPFR Resolution 25-08 2026 Regular Levy
8. CPFR Resolution 25-09 2026 EMS Levy
9. CPFR Resolution 25-10 2026 Fire Benefit Charge
10. Joint OVFR, GFR, CPFR Resolution 25-11 2026 Budget Adoption & CPFR Levy Certification

Resolution Descriptions:

1. **OVFR Resolution 2025-004 establishing the regular levy** at a \$1.00 per thousand of assessed value per voter authorization. 2026 collection will be set at \$3,699,373.35.
2. **OVFR Resolution 2025-005 establishing the EMS levy** at a 0.667% increase over last year's levy plus new construction and refunds. 2026 collection will be set at \$1,246,652.50.
3. **OVFR Resolution 2025-006 setting the FBC at \$3,383,659** gross collections for 2026.
4. **GFR Resolution 1012 establishing the regular levy** at a \$1.00 per thousand of assessed value per voter authorization. 2026 collection will be set at \$15,727,826.
5. **GFR Resolution 1013 establishing the EMS levy** at a 6% increase over last year's levy plus new construction and refunds. 2026 collection will be set at \$7,290,673.23.



Board Meeting Agenda Item Summary

6. **GFR Resolution 1014 setting the FBC at \$13,236,175** gross collections for 2026.
7. **CPFR Resolution 25-08 establishing the regular levy** at a \$1.00 per thousand of assessed value per voter authorization. 2026 collection will be set at \$45,831,456.
8. **CPFR Resolution 25-09 establishing the EMS levy** at a 1% increase over last year's levy plus new construction and refunds. 2026 collection will be set at \$21,948,021.
9. **CPFR Resolution 25-10 setting the FBC at \$49,869,835** gross collections for 2026.
10. **Joint OVFR, GFR, CPFR Resolution 25-11 Adopting the 2026 Districts' Budget**, appropriating budgets at the fund level and establishing a CPFR levy certification for Pierce County.



Orting Valley Fire and Rescue

Pierce County Fire District 18
P.O. Box 386 Orting, WA 98360
Phone: (360) 893-2221 Fax: (360) 893-8524

Resolution 2025-004

A RESOLUTION BY THE BOARD OF FIRE COMMISSIONERS OF PIERCE COUNTY FIRE PROTECTION DISTRICT NO. 18. APPROVING THE INCREASE IN THE REGULAR LEVY AMOUNT FROM THE PREVIOUS YEAR.

WHEREAS, The Board of Commissioners of Pierce County Fire Protection District No. 18 has met and considered its budget for the calendar year 2026 and,

WHEREAS, the districts actual levy amount from the previous year was \$3,008,250.14 and

WHEREAS, the population of this district is more than 10,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the taxing district that an increase in the regular tax levy is hereby authorized for the levy to be collected in the 2026 tax year.

The dollar amount of the increase over the actual amount from the previous year shall be \$691,123.21 which is a percentage increase of 22.9743% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

Adopted this ____ day of November 2025.

Jason Bellerive-Commission Chair

Joe Palombi-Commission Vice Chair

Arlene Dannat-Commissioner

Kevin Gorder-Commissioner

Margaret Buttz-Commissioner

Kimberly Kemp-District Secretary



Orting Valley Fire and Rescue

Pierce County Fire District 18
P.O. Box 386 Orting, WA 98360
Phone: (360) 893-2221 Fax: (360) 893-8524

Resolution 2025-005

A RESOLUTION BY THE BOARD OF FIRE COMMISSIONERS OF PIERCE COUNTY FIRE PROTECTION DISTRICT NO. 18. APPROVING THE INCREASE IN THE EMS LEVY AMOUNT FROM THE PREVIOUS YEAR.

WHEREAS, The Board of Commissioners of Pierce County Fire Protection District No. 18 has met and considered its budget for the calendar year 2026; and,

WHEREAS, the districts actual levy amount from the previous year was \$1,238,396.74 and

WHEREAS, the population of this district is more than 10,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the taxing district that an increase in the regular tax levy is hereby authorized for the levy to be collected in the 2026 tax year.

The dollar amount of the increase over the actual amount from the previous year shall be \$8,255.76 which is a percentage increase of 0.667% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

Adopted this ____ day of _____ 2025.

Jason Bellerive-Commission Chair

Joe Palombi-Commission Vice Chair

Arlene Dannat-Commissioner

Kevin Gorder-Commissioner

Margaret Buttz-Commissioner

Kimberly Kemp-District Secretary



Orting Valley Fire and Rescue

Pierce County Fire District 18
P.O. Box 386 Orting, WA 98360
Phone: (360) 893-2221 Fax: (360) 893-8524

Resolution 2025-006

A RESOLUTION BY THE BOARD OF FIRE COMMISSIONERS OF PIERCE COUNTY FIRE PROTECTION DISTRICT NO. 18. IMPOSING A BENEFIT CHARGE ON IMPROVEMENTS TO REAL PROPERTY WITHIN THE DISTRICT FOR CALENDAR YEAR 2026.

WHEREAS, the District is authorized by Chapter 52.18 RCW to establish, impose, and collect a benefit charge on improvements to real property located with the District; and,

WHEREAS, the voters of the District have authorized the District to impose a fire benefit charge; and,

WHEREAS, pursuant to RCW 52.18.060(2) a public hearing was held on November 10, 2025 to review and establish the benefit charge to be imposed for calendar year 2026; and,

WHEREAS, the Board of Commissioners, having heard and considered the testimony at the public hearing, such testimony being supportive of the Fire Benefit Charge, deem it in the best interests of the District to establish the Fire Benefit Charge for 2026;

NOW THEREFORE BE IT RESOLVED, by the Board of Commissioners of Pierce County Fire Protection District 18 that the Fire Benefit Charge to be collected in 2026 is hereby established in the total amount of \$3,383,659.

Adopted this ____ day of _____ 2025.

Jason Bellerive-Commission Chair

Joe Palombi-Commission Vice Chair

Arlene Dannat-Commissioner

Kevin Gorder-Commissioner

Margaret Buttz-Commissioner

Kimberly Kemp-District Secretary



Graham Fire & Rescue

PO Box 369
Graham, WA 98338
p: (253) 847-8811
f: (253) 847-2233
www.grahamfire.org

RESOLUTION NO. 1012 (RCW 84.55.120)

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS FOR GRAHAM FIRE & RESCUE, AUTHORIZING THE COLLECTION OF REGULAR PROPERTY TAX IN THE 2026 TAX YEAR.

WHEREAS: The Board of Fire Commissioners for Graham Fire & Rescue has met and considered its budget for the calendar year 2026; and,

WHEREAS: The District's actual regular property tax levy amount from the previous year was \$13,755,987.23.

WHEREAS: The population of this District is more than 10,000.

THEREFORE, BE IT HEREBY RESOLVED BY THE BOARD OF FIRE COMMISSIONERS FOR GRAHAM FIRE & RESCUE THAT:

Section 1. An increase in the regular property tax levy is hereby authorized for levy to be collected in the 2026 tax year.

Section 2. The dollar amount of the increase over the actual levy amount from the previous year shall be \$1,971,838.77 which is a percentage increase of 14.3344% from the previous year. This increase is exclusive of additional revenue from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

Section 3. The registered voters of the District approved the imposition of a benefit charge pursuant to chapter 52.18 RCW at the November 2020 election, thus limiting the regular property tax levy rate to \$1.00 per thousand dollars of assessed valuation, as levied pursuant to RCW 52.16.130 and RCW 52.16.140; and

Section 4. Further, pursuant to RCW 84.55.092, it is the intent of the Board of Fire Commissioners to protect the District's future levy capacity. Therefore, in any year in which the District reduces the regular tax levy below the amount of levy to which the District is entitled by law, consistent with existing voter authorizations and the limitations of the state constitution and statutes, it is the District's intent to fully preserve future levy capacity as the aforesaid statute allows. The County Assessor is therefore requested to set the regular property tax levy at the amount which would be allowed under RCW 84.55, as if the regular

property tax for the District for taxes due in prior years (beginning with 1986) had been set for the full or maximum amount authorized under the law.

MOVED AND PASSED AT A REGULAR MEETING OF THE BOARD OF FIRE COMMISSIONERS FOR GRAHAM FIRE & RESCUE ON _____, 2025, OF WHICH ALL COMMISSIONERS WERE NOTIFIED AND THE FOLLOWING WERE PRESENT AND VOTING:

Robert L. Homan, Board Chair

Russell T. Barstow, Vice-Chair

Christine McAfee, Commissioner

Brian Estes, Commissioner

ATTEST:

Neil Samuelson, Commissioner

Sandi Roberts, CFO-District Secretary



Graham Fire & Rescue

PO Box 369
Graham, WA 98338
p: (253) 847-8811
f: (253) 847-2233
www.grahamfire.org

RESOLUTION NO. 1013 (RCW 84.55.120)

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS FOR GRAHAM FIRE & RESCUE AUTHORIZING THE COLLECTION OF EMS PROPERTY TAX IN THE 2026 TAX YEAR.

WHEREAS: The Board of Fire Commissioners for Graham Fire & Rescue has met and considered its budget for the calendar year 2026; and,

WHEREAS: The District's actual levy amount from the previous year was \$6,877,993.61; and,

WHEREAS: The population of this District is more than 10,000.

THEREFORE, BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS FOR GRAHAM FIRE & RESCUE THAT:

Section 1. An increase in EMS property tax levy is hereby authorized for the levy to be collected in the 2026 tax year.

Section 2. The dollar amount of the increase over the actual amount from the previous year shall be \$412,679.62, which is a percentage increase of 6.0% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

MOVED AND PASSED AT A REGULAR MEETING OF THE BOARD OF FIRE COMMISSIONERS FOR GRAHAM FIRE & RESCUE ON _____, 2025, OF WHICH ALL COMMISSIONERS WERE NOTIFIED AND THE FOLLOWING WERE PRESENT AND VOTING:

Robert L. Homan, Board Chair

Russel T. Barstow, Vice-Chair

Christine McAfee, Commissioner

Brian Estes, Commissioner

ATTEST:

Neil Samuelson, Commissioner

Sandi Roberts, CFO-District Secretary



RESOLUTION NO. 1014

A RESOLUTION OF THE BOARD OF COMMISSIONERS FOR GRAHAM FIRE & RESCUE IMPOSING A BENEFIT CHARGE (RCW 52.18) ON IMPROVEMENTS TO REAL PROPERTY WITHIN THE DISTRICT FOR COLLECTION IN CALENDAR YEAR 2026.

WHEREAS: The Board of Fire Commissioners of a fire district may, by resolution, for fire protection purposes authorized by law, fix and impose a benefit charge on personal property and improvements to real property, which are located within the fire protection district on the date specified, and which have received or will receive benefits provided by the fire protection district, to be paid by the owners of the property; and

WHEREAS: The voters of the District authorized the imposition of a benefit charge for a period of six (6) years; and

WHEREAS: Pursuant to RCW 52.18.060(2), a public hearing was held on November 10, 2025, to review and establish the benefit charge to be imposed for calendar year 2026; and

WHEREAS: The Board determined that the methodology utilized and set forth in the record of the public hearing reasonably takes into consideration the facts and circumstances of each property for which a benefit charge is imposed, and further that each individual benefit charge is reasonably proportioned to the measurable benefits to the property resulting from the services afforded by the District; and

WHEREAS: Following the presentation of information and a call for public comments, the Board determined that the measurable benefits resulting from the services afforded by Graham Fire & Rescue exceeds \$13,236,175.

THEREFORE, BE IT HEREBY RESOLVED BY THE BOARD OF FIRE COMMISSIONERS FOR GRAHAM FIRE & RESCUE THAT:

Section 1. Amount.
The benefit charge to be collected in 2026 is hereby established and imposed in the total amount of \$13,236,175.

Section 2. Specification of benefit charge.
The apportioned benefit charge to be applied to specific commercial, residential and other improvements to real property within the District shall be furnished to the Pierce County Assessor-Treasurer.

MOVED AND PASSED AT A REGULAR MEETING OF THE BOARD OF FIRE COMMISSIONERS FOR GRAHAM FIRE & RESCUE ON _____, 2025, OF WHICH ALL COMMISSIONERS WERE NOTIFIED AND THE FOLLOWING WERE PRESENT AND VOTING:

Robert L. Homan, Board Chair

Russell T. Barstow, Vice-Chair

Chrstine McAfee, Commissioner

Brian Estes, Commissioner

ATTEST:

Neil Samuelson, Commissioner

Sandi Roberts, CFO-District Secretary

CENTRAL PIERCE FIRE & RESCUE

RESOLUTION NO. 25-08

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS FOR CENTRAL PIERCE FIRE & RESCUE, PIERCE COUNTY, WASHINGTON, REQUESTING 2026 (COLLECTION YEAR) RENEWAL OF \$1.00 PER \$1,000 OF ASSESSED VALUATION FOR THE REGULAR PROPERTY TAX LEVY

WHEREAS, the Board of Commissioners for Central Pierce Fire & Rescue determined that Central Pierce Fire & Rescue requires an increase in property tax revenue from the previous year, in addition to that resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, in order to discharge the expected expenses and obligations of the District and in its best interest; and,

WHEREAS, the District's actual regular levy amount from the previous year was \$43,935,018.08; and,

WHEREAS, such amount represents the actual amount levied, including refunds; and,

WHEREAS, the District's aggregate assessed valuation has been preliminarily certified at \$45,831,456,326; and,

WHEREAS, Pursuant to RCW 84.52.125 it is the intent of the fire district commissioners to protect the district's tax levy from prorationing under RCW 84.52.010(2), by imposing up to a total of twenty-five cents (\$0.25) per thousand dollars of assessed valuation of the tax levies authorized under RCW 52.16.140 and RCW 52.16.160, or either of them, outside of the five dollars and ninety cents per thousand dollars of valuation limitation established under RCW 84.52.043(2), if those taxes would otherwise be prorated under RCW 84.52.010(2)(e); and,

Further, pursuant to RCW 84.55.092, it is the intent of the fire district commissioners to protect the fire district's future levy capacity. Therefore, in any year in which the district reduces the regular tax levy below the amount of levy to which the district is entitled by law, consistent with existing voter authorizations and the limitations of the state constitution and statutes, it is the district's intent to fully preserve future levy capacity as the aforesaid statute allows. The county assessor is therefore requested to set the regular property tax levy at the amount which would be allowed under RCW 84.55, as if the regular property tax for the district for taxes due in prior years (beginning with 1986) had been set for the full or maximum amount authorized under the law; and

WHEREAS, the Board of Commissioners for Central Pierce Fire & Rescue attests that the District population is approximately 256,000;

NOW THEREFORE BE IT RESOLVED, by the Board of Commissioners for Central Pierce Fire & Rescue that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2026 tax year. Property Tax shall be levied at the rate of \$1.00 per \$1,000 of assessed valuation.

ADOPTED, at the Public Meeting of the Board of Fire Commissioners, this ____ day of _____, 2025 by a majority of the members.

SIGNATURE PAGE

Matthew Holm, Chair

Steve Stringfellow, Vice-Chair

Bob Willis, Commissioner

Dale Mitchell, Commissioner

David Berdan, Commissioner

ATTEST:

Tanya Robacker, District Secretary

RESOLUTION NO. 25-09

**A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS FOR CENTRAL
PIERCE FIRE & RESCUE, PIERCE COUNTY, WASHINGTON, REQUESTING
HIGHEST LAWFUL LEVY FOR 2026 (COLLECTION YEAR) FOR THE EMS
PROPERTY TAX LEVY**

WHEREAS, the Board of Commissioners for Central Pierce Fire & Rescue determined that Central Pierce Fire & Rescue requires an increase in property tax revenue from the previous year, in addition to that resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, in order to discharge the expected expenses and obligations of the District and in its best interest; and,

WHEREAS, the District's actual EMS levy amount from the previous year was \$21,575,512.00; and,

WHEREAS, such amount represents the actual amount levied, including refunds; and,

WHEREAS, the Board of Commissioners for Central Pierce Fire & Rescue attests that the District population is approximately 256,000;

NOW THEREFORE BE IT RESOLVED, by the Board of Commissioners for Central Pierce Fire & Rescue that an increase in the EMS property tax levy is hereby authorized for the levy to be collected in the 2026 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$29,527.94, which is a percentage increase of 0.1369% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

ADOPTED, at the Public Meeting of the Board of Fire Commissioners, this ____ day of _____ 2025, by a majority of the members.

Matthew Holm, Chair

Steve Stringfellow, Vice-Chair

Bob Willis, Commissioner

Dale Mitchell, Commissioner

David Berdan, Commissioner

ATTEST:

Tanya Robacker, District Secretary

CENTRAL PIERCE FIRE & RESCUE

RESOLUTION NO. 25-10

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS FOR CENTRAL PIERCE FIRE & RESCUE, PIERCE COUNTY, WASHINGTON, IMPOSING A BENEFIT CHARGE ON IMPROVEMENTS TO REAL PROPERTY WITHIN THE DISTRICT FOR CALENDAR YEAR 2026

WHEREAS, the District is authorized by Chapter 52.18 RCW to establish, impose, and collect a benefit charge on improvements to real property located within the District, and,

WHEREAS, the voters of the District have authorized the District to impose a fire benefit charge; and,

WHEREAS, pursuant to RCW 52.18.060(2) a public hearing was held on November 10th, 2025 to review and establish the benefit charge to be imposed for calendar year 2026; and,

WHEREAS, the Board of Commissioners, having heard and considered the testimony at the public hearing, such testimony being supportive of the continuation of the Fire Benefit Charge, deem it in the best interests of the District to establish the Fire Benefit Charge for 2026;

NOW THEREFORE BE IT RESOLVED, by the Board of Commissioners for Central Pierce Fire & Rescue that: The benefit charge to be collected in 2026 is hereby established in the total amount of \$49,869,835.

ADOPTED, at the Public Meeting of the Board of Fire Commissioners, this ____ day of _____, 2025, by a majority of the members.

Matthew Holm, Chair

Steve Stringfellow, Vice-Chair

Bob Willis, Commissioner

Dale Mitchell, Commissioner

David Berdan, Commissioner

ATTEST:

Tanya Robacker, District Secretary

**CENTRAL PIERCE FIRE & RESCUE
ORTING VALLEY FIRE & RESCUE
GRAHAM FIRE & RESCUE
JOINT RESOLUTION NO. 25-11**

**BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF CENTRAL PIERCE FIRE &
RESCUE, ORTING VALLEY FIRE & RESCUE AND GRAHAM FIRE & RESCUE AS
FOLLOWS:**

1. That the County Assessor has notified the Commissioners of Central Pierce Fire & Rescue, that the assessed valuation of real properties lying within the boundaries of said District for the calendar year 2026 is \$45,831,456,326.
2. That the fund summary below hereby is adopted as the budget of the combined District including Central Pierce Fire & Rescue, Pierce County Fire Protection District No. 18 aka Orting Valley Fire & Rescue, and Graham Fire & Rescue for the fiscal year 2026. Estimated resources for each separate fund for the year 2026 are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 2026:

Fund	Amount
General Fund (001)	\$ 137,082,491
EMS Special Revenue Fund (101)	64,934,340
Reserve Fund (001-011)	1,056,303
Equipment Replacement (001-015)	3,182,552
Facilities Fund (001-050)	995,900
GEMT SRF (102)	24,000,000
GO Debt Fund (201)	3,582,271
Capital Projects Fund (301)	<u>11,587,500</u>
Total	\$ 246,421,357

3. That the Honorable County Council of Pierce County, Washington, be and is hereby requested to make a levy for 2026 for said Central Pierce Fire & Rescue of \$120,099,312.
4. That the County Treasurer of Pierce County, Washington, be and is hereby authorized and directed to deposit and sequester the monies received from the collection of the tax levy specified in Section 3 above in the amounts and funds specified below:
 - A. \$ 95,701,291 into the Current Expense Fund of said District
 - B. -0- into the Reserve Fund of said District
 - C. -0- into Registered Warrant Fund
 - D. 2,450,000 into the GO Bond Fund
 - E. 21,948,021 into the EMS Fund of said District
5. That one copy of this resolution be delivered to the County Council and Auditor of Pierce County, Washington.

Adopted at a joint meeting of the Board of Commissioners of Central Pierce Fire & Rescue, Pierce County Fire Protection District No. 18, and Graham Fire & Rescue, this ____ day of _____, 2025.

Matthew Holm, CPFR Chair

Steve Stringfellow, CPFR Vice-Chair

Bob Willis, CPFR Commissioner

Dale Mitchell, CPFR Commissioner

David Berdan, CPFR Commissioner

ATTEST: _____
Tanya Robacker, CPFR District Secretary

Jason Bellerive, OVFR Chair

Joe Palombi, OVFR Vice-Chair

Arlene Dannat, OVFR Commissioner

Kevin Gorder, OVFR Commissioner

Margaret Buttz, OVFR Commissioner

ATTEST: _____
Kimberly Kemp, OVFR District Secretary

Robert Homan, GFR Chair

Russell Barstow, GFR Vice-Chair

Christine McAfee, GFR Commissioner

Brian Estes, GFR Commissioner

Neil Samuelson, GFR Commissioner

ATTEST: _____
Sandi Roberts, GFR District Secretary

CENTRAL PIERCE FIRE & RESCUE
2026 LEVY CERTIFICATION

STATE OF WASHINGTON
COUNTY OF PIERCE

In accordance with RCW 84.52.020, I, Tanya Robacker, District Secretary for Central Pierce Fire & Rescue, do hereby certify to the Pierce County legislative authority that the Board of Fire Commissioners of said district requests that the following levy amounts be collected in 2026 as provided in the District's budget, which was adopted on the ____ day of _____, 2025:

A.	CURRENT EXPENSE FUNDS:	
1.	REGULAR LEVY	
a)	Regular Levy	\$ 45,739,778.45
b)	Plus Refunds- Regular Levy	\$ <u>91,677.88</u>
c)	Total Levy	\$ <u>45,831,456.33</u>
2.	EMERGENCY MEDICAL SERVICES	
a)	EMS Levy	\$ 21,894,067.70
b)	Plus Refunds-EMS	\$ <u>53,952.86</u>
c)	Total Levy	\$ <u>21,948,020.56</u>
B.	RESERVE FUND	\$ -0-
C.	REGISTERED WARRANT FUND	\$ -0-
D.	G.O. BOND FUND Excess Levy	
a)	Bond Levy	\$ 2,434,711.99
b)	Plus Refunds-Excess	\$ <u>15,288.01</u>
c)	Total Levy	\$ <u>2,450,000.00</u>
E.	FIRE BENEFIT CHARGE	\$ <u>49,869,835.00</u>
F.	TOTAL TAXES REQUIRED	\$ <u>120,099,311.89</u>

Given under my hand and the official seal of said District on this ____ day of _____, 2025.

Tanya Robacker, District Secretary