

# SOUTH SOUND 911



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## 2026

## ANNUAL BUDGET

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# MISSION

We will provide a modern, unified emergency communication and response system to protect and serve our communities and partner agencies.

# VISION

We will collaborate with regional partners to protect lives, property and communities. We will enhance public safety by:

- Assuring prompt responses to all emergencies and service requests
  - Serving the public trust with reliable, efficient and financially responsible systems
  - Inspiring industry excellence with innovative technologies and staff
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# 2026 BUDGET MESSAGE

## Executive Director Kevin Yamamoto

On August 20, 2025, the South Sound 911 Board of Directors unanimously approved the 2026 Budget. The 2026 Budget provides the Agency with the resources and spending authority to manage county-wide 911 operations, law enforcement support services and the Pierce County 911 Program Office.

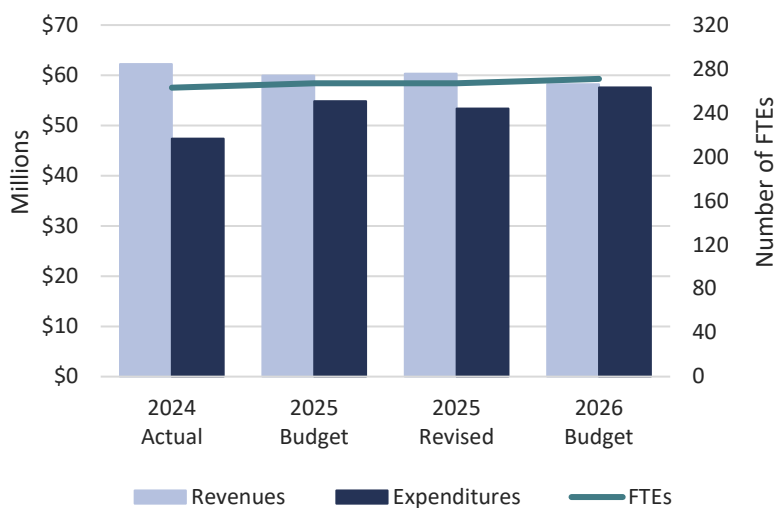
### 2026 Budget Overview

The 2026 Budget was developed through careful consideration of financial and operational needs identified by South Sound 911 stakeholders and staff. The Finance Committee was presented with this information over a series of meetings in the spring and summer of 2025. Finance Committee members included Board of Directors Chair Julie Door and Boardmembers Robyn Denson, Matthew Holm, Pat Hulcey and Sarah Rumbaugh.

South Sound 911's general operating fund accounts for the tax and allocation revenue used for administration, 911 communications and support services expenditures. The general operating fund is supported by four restricted use reserve funds. Additionally, the 2026 Budget includes the 911 Program Office Fund, which accounts for 911 excise tax revenue and expenditures to administer the Pierce County 911 Program Office. A total of 271 full-time equivalents (FTEs) are funded in the 2026 Budget, which is an increase of four FTEs.

Changes in revenues, operating expenditures and number of FTEs in the 2026 Budget are illustrated in the graph below:

General Operating and 911 Program Office Funds



The Board of Directors elected to utilize \$3M from the Capital Reserve fund to lower allocation revenue for emergency communications by nearly 4% in 2026. This one-time use of reserve funds was brought forth as a recommendation during the 2026 Budget Study Session, and was fully supported by the Finance Committee, Public Safety Communications Operations Committee (PSCOC) and the Board of Directors. In addition, Law Enforcement agencies saw an overall decrease in their Support Services allocation due to the Records Management System (RMS) replacement project being fully funded. The 2026 Cost Allocation accounts for approximately 40% of the revenues collected to support South Sound 911 operations.



# Budget Message Continued

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The 2026 Budget estimates emergency communications sales tax and 911 excise tax revenue to remain close to the amounts received during the past few years. The Agency anticipates a slight decrease in emergency communications sales tax in 2026 and a slight increase in 911 excise tax. The emergency communications sales tax accounts for 41% of total revenues and 911 excise taxes are 16%.

In early 2025, the prior Executive Director Deborah Grady left South Sound 911 after serving five years in the role. The operational focus for the past few years was to achieve full staffing across the organization and by the end of 2024, staffing levels were over 95%. These levels were maintained throughout 2025 and staffing, retention, training and reducing overtime will continue to be a top priority in 2026. The Agency will also focus on organizational structure, creating efficiencies and improving contractual relationships with outside agencies.

In early 2026, the remodel of the backup facility will be completed, which increases South Sound 911's resiliency and provides redundancy as a backup communications center for the main facility. The Agency will replace its 911 call-handling equipment (CHE) in 2026, complete the implementation of a county-wide RMS program and begin the planning phase for replacing the computer-aided dispatch (CAD) system.

The 2026 Budget maintains the current fund balance of \$9M in the Radio/Communications Systems Reserve fund. Strategic planning with radio-system owners and stakeholders for use of the funds will continue in 2026. Other reserve funds provide emergency funding, allocation support and funding for future capital projects.

Our Board of Directors Chair Julie Door, who has served in her role since 2022, will conclude her public service appointment at the end of 2025. The Agency is appreciative of her contributions as the Chair and as a South Sound 911 Boardmember since 2017.

## Summary

The 2026 South Sound 911 Budget is a balanced and responsible approach to our critical mission of providing a unified and interoperable public safety communications system to serve our community and public safety departments. Our core services are the foundation of operational and financial decisions and include:

1. Processing 911 calls to provide the best service to callers in emergencies.
2. Dispatching calls for service to our law enforcement and fire partner agencies with collaboratively developed responses.
3. Providing records management services in support of our law enforcement agencies.
4. Performing public records and licensing services for the citizens of Pierce County.
5. Managing the 911 Program Office for Pierce County.

A special thank you to the South Sound 911 Finance Committee for their leadership and support in the development and approval of the 2026 Budget. Their commitment to South Sound 911 and the citizens of Pierce County is appreciated. Thank you to the South Sound 911 Finance Team for their dedication and work in the development of this document.



# BOARD OF DIRECTORS

## History

In November 2011, residents of Pierce County voted for Proposition 1, which authorized a 0.1 percent sales tax increase to support public safety. With the community's support, five 911 centers partnered in an interlocal agreement to consolidate emergency communication services under South Sound 911.

## Current Governance

The South Sound 911 Public Authority is solely governed by an eleven-member Board of Directors.

Board members are elected officials with representation that is reflective of the Agency's customer base. Seats on the board are allocated based on the relative size of the most recently approved communications assessments. Terms are three years and there are no term limits.

The Board of Directors is supported by a Finance Committee made up of four board members, and a Public Safety Communications Operations Committee advises the Board of Directors and the executive director on any matters related to South Sound 911 operations.

**Chair Julie Door, City of Puyallup  
Councilmember**

**Vice-Chair Pat McElligott, East Pierce Fire &  
Rescue Commissioner**

**Michael Brandstetter, City of Lakewood  
Councilmember**

**Joe Bushnell, City of Tacoma Councilmember**

**Scott Casebolt, West Pierce Fire & Rescue  
Commissioner**

**Robyn Denson, Pierce County Councilmember**

**Matt Holm  
Central Pierce Fire & Rescue Commissioner**

**Kerri Hubler, City of Bonney Lake  
Councilmember**

**Pat Hulcey, City of Fife Councilmember**

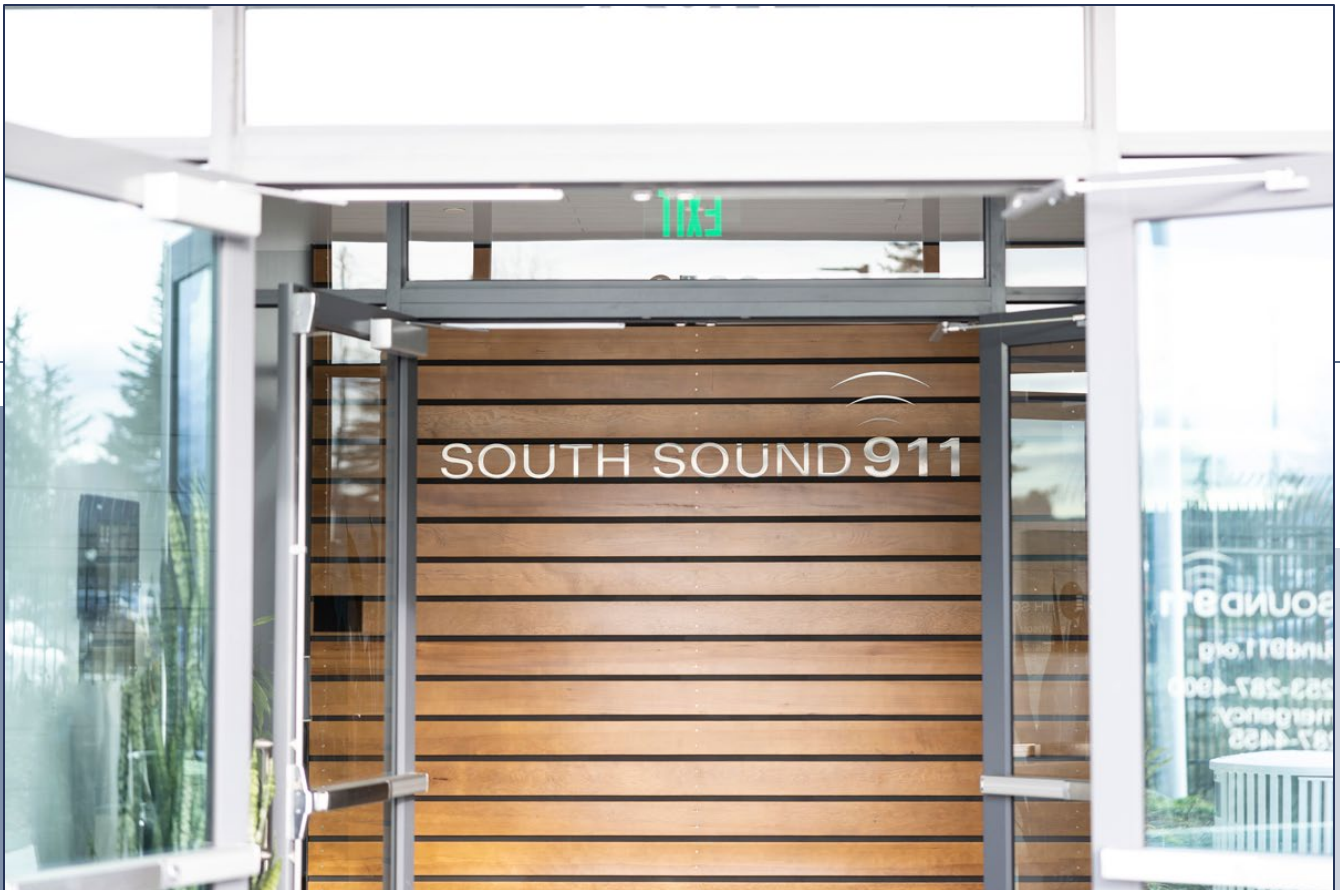
**Ryan Mello, Pierce County Executive**

**Sarah Rumbaugh, City of Tacoma  
Councilmember**



Pictured left to right: Back Row – J. Bushnell, K. Hubler, P. Hulcey, S. Casebolt, T. Lauricella, R. Denson  
Front Row – R. Mello, P. McElligott, J. Door, S. Rumbaugh, M. Holm

# BUDGET OVERVIEW



# 2026 STAFFING

Budgeted Staffing	2024 FTES	2025 FTES	2026 FTES
<b>Administrative Services</b>			
Community Relations	1.0	1.0	1.0
Executive	5.0	5.0	6.0
Facilities Maintenance	2.0	2.0	4.0
Finance	5.5	5.5	5.5
Human Resources	4.0	4.0	4.0
Legal	1.0	1.0	
	<b>18.5</b>	<b>18.5</b>	<b>20.5</b>
<b>Communications</b>			
911/Non-Emergency Call Taking	69.0	68.0	68.0
911 Program Office	7.5	7.05	7.05
Fire 911 Dispatch	22.0	22.0	22.0
Fire Data Analytics		1.0	1.0
Law Enforcement 911 Dispatch	50.0	50.0	50.0
Law Enforcement Data Dispatch	19.0	19.0	19.0
Management/Supervision	18.0	24.0	24.0
	<b>185.5</b>	<b>191.05</b>	<b>191.05</b>
<b>Law Enforcement Support Services</b>			
Crime Analysis	1.0	1.0	1.0
Disclosure	4.85	4.85	5.45
Records/Permitting/Warrants	29.15	29.15	29.55
Telephone Reporting Unit	2.0		
	<b>37.0</b>	<b>35.0</b>	<b>36.0</b>
<b>Technical Services</b>			
Technical System Administration	10.5	11.5	12.5
Technical Support	11.5	10.95	10.95
	<b>22.0</b>	<b>22.45</b>	<b>23.45</b>
<b>Total Staffing</b>	<b>263.0</b>	<b>267.0</b>	<b>271.0</b>

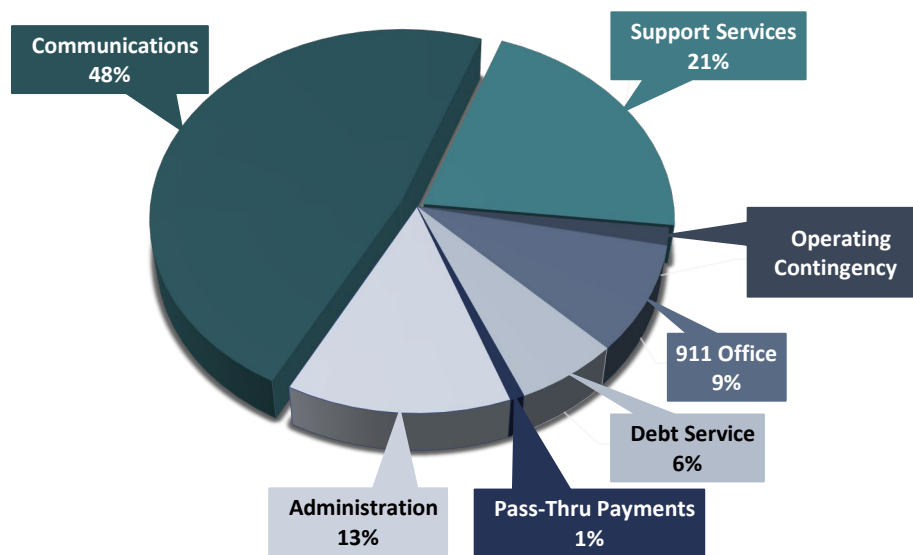


# 2026 BUDGET SUMMARY

	General Operating Fund			Total General Fund	Strategic Reserve	Radio Inv. Reserve	Allocation Reserve	Capital Reserve	911 Program	RMS Capital	CAD Capital	Total All Funds
	Admin.	Comm.	Support Services									
<b>Beginning Fund Balance</b>				6,843,000	5,000,000	9,000,000	2,459,910	14,545,700	2,442,610	-	-	40,291,220
<b>Revenues:</b>												
Allocation		16,514,530	7,054,920	23,569,450								23,569,450
Sales Tax		23,670,200		23,670,200								23,670,200
911 Excise Tax				-					9,367,750			9,367,750
Licenses & Permits			275,000	275,000								275,000
Intergovernmental				-					100,000			100,000
Charges for Svs.	530,520		142,160	672,680								672,680
Interest/Misc.	500,000			500,000					75,000			575,000
<b>Total Revenues</b>	1,030,520	40,184,730	7,472,080	48,687,330	-	-	-	-	9,542,750	-	-	58,230,080
<b>Expenditures:</b>												
Salaries & Wages	3,206,700	23,111,440	7,544,600	33,862,740					903,900			34,766,640
Personnel Benefits	1,065,550	8,147,320	2,674,160	11,887,030					316,110			12,203,140
Supplies	469,500	88,200	31,600	589,300					99,600			688,900
Services	3,947,710	487,730	3,638,780	8,074,220					1,823,620			9,897,840
<b>Total Operations</b>	8,689,460	31,834,690	13,889,140	54,413,290	-	-	-	-	3,143,230		-	57,556,520
Capital Outlay	232,000	141,970	300,000	673,970					3,000,000	1,250,000	2,300,000	7,223,970
Pass-Through		561,190		561,190								561,190
Debt Service		4,120,130		4,120,130								4,120,130
Contingency		1,000,000		1,000,000								1,000,000
<b>Total Expenditures</b>	8,921,460	37,657,980	14,189,140	60,768,580	-	-	-	-	6,143,230	1,250,000	2,300,000	70,461,810
<b>Other Sources (Uses):</b>												
Transfers In		11,959,910		11,959,910					2,000,000	1,250,000	2,300,000	17,509,910
Transfers Out			(1,250,000)	(1,250,000)			(2,459,910)	(7,300,000)	(6,500,000)			(17,509,910)
<b>Total Other Fin.</b>	-	11,959,910	(1,250,000)	10,709,910	-	-	(2,459,910)	(7,300,000)	(4,500,000)	1,250,000	2,300,000	-
<b>Ending Fund Balance</b>				5,471,660	5,000,000	9,000,000	-	7,245,700	1,342,130	-	-	28,059,490

# BUDGET OVERVIEW

The annual budget is one of the most important ways that South Sound 911 demonstrates its commitment to the community. As a steward of public funds, South Sound 911 presents this budget as a means to communicate the Agency's financial goals and priorities in a manner that promotes transparency and accountability to its constituents. With the 2026 budget, South Sound 911 will continue the forward momentum of enhancing public safety.



## Budget Structure

The South Sound 911 Budget has a General Operating Fund with three divisions: Administration, Communications and Support Services. Within the General Operating Fund, the Agency has four reserve accounts that hold funds for specific purposes. Disbursements from reserve funds are authorized by the Board of Directors through the annual budget process or by a budget amendment.

- **Strategic Reserve:** Up to \$5M for emergency purposes.
- **Radio Investment Reserve:** Funding reserved for potential upgrade of the county-wide radio system infrastructure.
- **Allocation Reserve:** Per Financial Policies, one-third of excess fund balance is used to reduce the subsequent communications allocation.
- **Capital Reserve:** Per Financial Policies, two-thirds of excess fund balance is retained for capital.

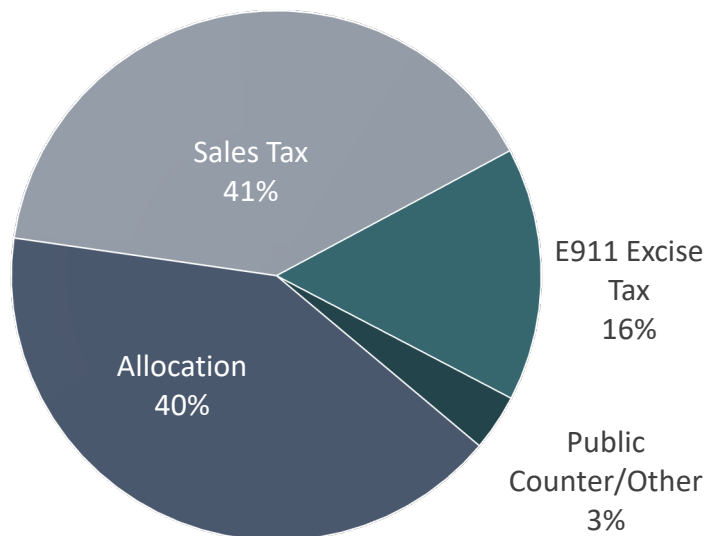
The Agency has one special revenue fund, the 911 Program Office Fund, which accounts for all 911 excise tax revenue and the associated expenditures. The Records Management System (RMS) Capital Projects fund accounts for activity to replace the system, which is utilized by all law enforcement in Pierce County. New in 2026 is the Computer-Aided Dispatch (CAD) Capital Projects fund, which will fund replacement of the current county-wide system over the next few years.

# REVENUE SUMMARY

Revenue Source	2023 Actual	2024 Actual	2025 Budget	2025 Revised	2026 Budget
Allocation/Contracts	24,161,335	24,944,439	24,660,090	24,660,090	23,569,450
Sales Tax	24,281,774	24,926,410	23,909,300	23,909,300	23,670,200
911 Excise Tax/Grants	9,323,689	9,433,915	9,275,000	9,275,000	9,367,750
Public Counter/Other	2,311,729	2,922,292	2,065,360	2,481,140	1,622,680
<b>Total Revenue</b>	<b>60,078,526</b>	<b>62,227,056</b>	<b>59,909,750</b>	<b>60,325,530</b>	<b>58,230,080</b>

The table above illustrates the historical trend for each revenue source.

Projected revenue for 2026 is \$58,230,080, which is approximately 3% less than the revenue expected in 2025. The Agency is anticipating a slight decrease in sales tax revenue; however, the largest reduction is in allocation revenue. Prior to the adoption of the 2026 Budget, the Board of Directors elected to utilize \$3M in capital reserve funds to lower allocations for partner agencies. Tax revenues are levied by Pierce County and then passed through to South Sound 911 through an interlocal funding agreement.



Sales tax is a one-tenth of one percent tax that was approved by voters in Pierce County in November 2011. This revenue source generates about \$24M dollars annually and is used to support outstanding debt for the Agency's Public Safety Communications Center (PSCC) and 911 operations. Additionally, a reserve of \$9M has been set aside to assist with county-wide radio improvements.

South Sound 911 is the designated 911 Program Office for Pierce County. The 911 Program Office is funded by a county-wide \$0.70 excise tax on phone lines, which generates approximately \$9.3M annually. This program also receives annual grant funding from the State 911 Office for call-taker training, 911 education, interpretive services and other 911-related costs.

In addition to providing emergency communications services, South Sound 911 performs licensing and backgrounding processes for most law enforcement agencies in Pierce County. Revenues are classified as public counter revenues in the 2026 Budget. Strong rates of return on investments have contributed to the increases in other revenue; however, it is anticipated rates will decrease in 2026.

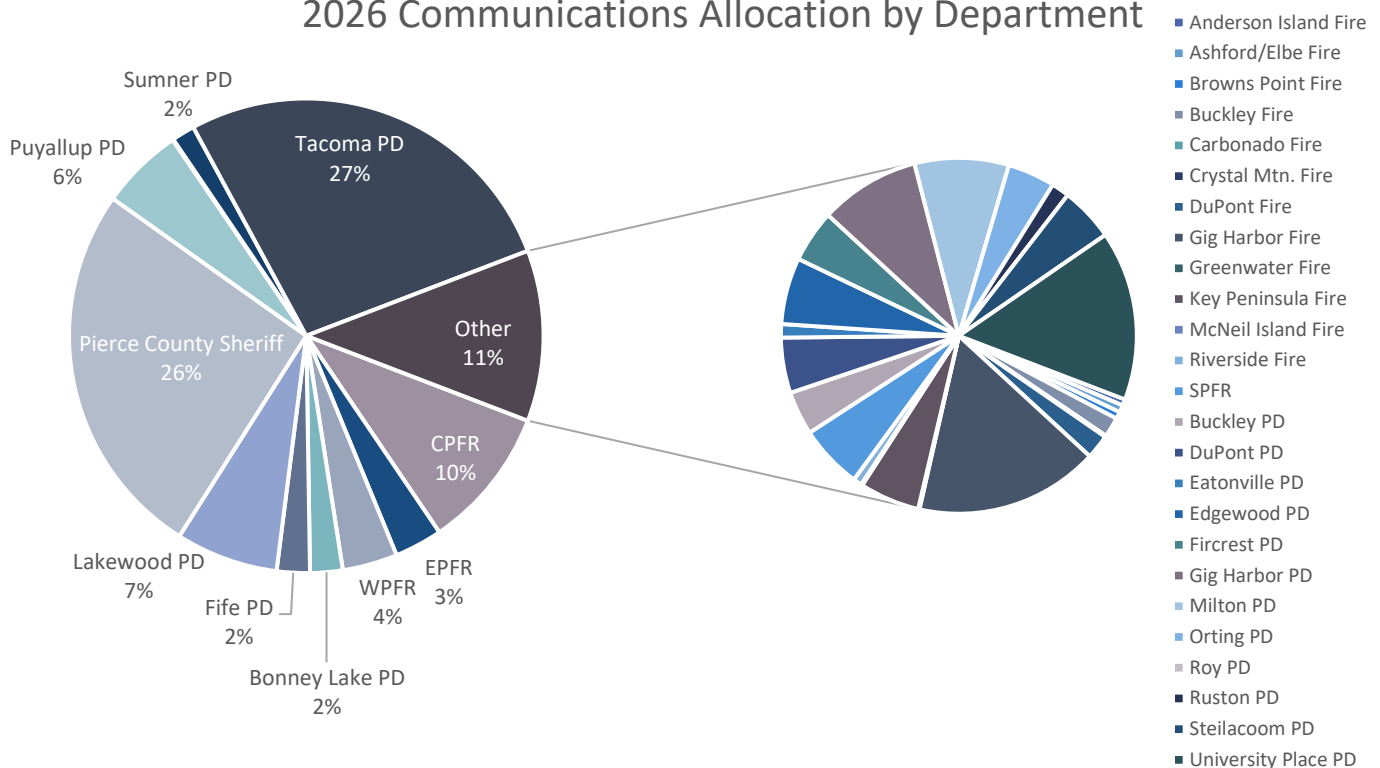
# ALLOCATION REVENUE

## 911 Communications and Dispatch

In 2019, the South Sound 911 Public Authority Board of Directors adopted the formula used for fire and law enforcement public safety communications by resolution. The formulas vary between the two

disciplines, but both are largely affected by each agency's calls for service (CFS). A group of chiefs, elected officials and administrators formed an Allocation Workgroup, which provided their recommendation to the Board of Directors.

### 2026 Communications Allocation by Department



#### Fire Communications

The assessment for fire is based on 30% of the district's assessed value and 70% calls for service (CFS). A flat rate allocation was approved for districts with less than 200 annual CFS, which is \$2,270 for under 200 CFS and \$1,130 for under 100 CFS in 2026.

The Tacoma Fire Department dispatches separately from South Sound 911 and provides services for the cities of Tacoma, Fircrest and Ruston, and Fire District No. 10, which serves the Fife community.

#### Law Enforcement Communications

The assessment for law enforcement is calculated based on 15% of the Agency's population and 85% CFS.

For law enforcement, CFS is defined as any activity generating a Computer-Aided Dispatch (CAD) event exclusive of off-duty logins and medical aid calls where law enforcement is not dispatched. Field-based CAD events, which are initiated by an officer instead of an incoming 911 call, are weighted at 50%.



# ALLOCATION REVENUE

	2023 Allocation	2024 Allocation	2025 Allocation	2026 Allocation
Fire Communications	3,635,370	3,619,150	3,762,570	3,422,600
LE Communications	14,298,230	13,572,820	14,365,270	13,041,930
LE Support Services	6,090,020	7,455,890	7,455,890	6,974,240
<b>Total</b>	<b>24,023,620</b>	<b>24,647,860</b>	<b>25,583,730</b>	<b>23,438,770</b>

South Sound 911 provides services to 19 law enforcement agencies and 16 fire departments in Pierce County. In addition, the Agency contracts with outside agencies such as Joint Base Lewis McChord (JBLM) and the Puyallup Fair to provide limited services. In 2025, the former Graham and Orting Valley fire districts combined with Central Pierce Fire & Rescue, which brought the number of districts down from 18 to 16, but did not change the overall coverage area. The 2026 allocation includes an offset of \$3M, which was recommended and approved by the Board of Directors to help lower the overall impact to our partner agencies. The offset was applied proportionately to all police and fire agencies.

Fire Districts	2026 Allocation
Anderson Island	11,030
Ashford/Elbe	12,620
Browns Point	12,370
Buckley	34,590
Carbonado	1,130
Central Pierce	1,597,100
Crystal Mountain	1,130
DuPont	42,570
East Pierce	536,290
Gig Harbor	320,760
Greenwater	2,270
Key Peninsula	104,820
McNeil Island	2,270
Riverside	15,040
South Pierce	111,270
West Pierce	617,340
<b>Total</b>	<b>3,422,600</b>

LE Agencies	2026 Allocation
Bonney Lake	364,540
Buckley	76,040
DuPont	96,730
Eatonville	23,380
Edgewood	116,130
Fife	371,580
Fircrest	91,150
Gig Harbor	175,110
Lakewood	1,149,700
Milton	164,300
Orting	82,760
Pierce County Sheriff	4,253,010
Puyallup	929,900
Roy	9,660
Ruston	31,120
Steilacoom	94,440
Sumner/MAS	258,790
Tacoma	4,457,520
University Place	296,070
<b>Total</b>	<b>13,041,930</b>

# ALLOCATION REVENUE

Support Services are allocated based on the level of service provided to our law enforcement agencies. Although the allocation formulas for Support Services are not required to be adopted by resolution, they are still evaluated by a workgroup including law enforcement chiefs and elected officials. The workgroup provides a recommendation for any changes to the Board of Directors for approval through the budget process.

- RMS – Includes use of the Records Management System (RMS) used by Patrol, Administration and Investigations every day. All law enforcement agencies utilize this service, which is allocated by percent of commissioned officers.
- Records/Permitting – Includes archiving, data entry, distribution and statistical reporting (IBR) of records and public counter services. The public counter processes Concealed Pistol Licenses (CPLs), firearm transfers, public disclosure requests and fingerprinting. Records services are allocated by percent of commissioned officers and Permitting is allocated based on agency population.
- Warrants – Includes entry, confirmation, maintenance and validation of warrants or orders. Costs are allocated by percent of commissioned officers.

LE Agency	RMS	Records	Permitting	Warrants	Total
Bonney Lake	83,990				83,990
Buckley	29,000			12,170	41,170
DuPont	37,420	18,180	26,240	15,820	97,660
Eatonville	14,280			6,080	20,360
Edgewood	32,510	16,780	36,290	14,600	100,180
Fife	81,280		29,180		110,460
Fircrest	25,700		18,640		44,340
Gig Harbor	60,700				60,700
Lakewood	265,500	137,040	166,570	119,250	688,360
Milton	40,860	19,580	22,570	17,040	100,050
Orting	29,290		23,520	12,170	64,980
Pierce County	726,070	374,750	1,155,470	326,110	2,582,400
Pierce Transit	13,550				13,550
Puyallup	184,230			82,740	266,970
Roy	5,860	2,800	2,100	2,430	13,190
Ruston	20,720	9,790	2,750	8,520	41,780
Steilacoom	34,120		17,640	14,600	66,360
Sumner	54,180			24,340	78,520
Tacoma	885,920	457,260	580,220	397,910	2,321,310
University Place	43,350	22,370	92,720	19,470	177,910
<b>Total</b>	<b>2,668,530</b>	<b>1,058,550</b>	<b>2,173,910</b>	<b>1,073,250</b>	<b>6,974,240</b>

# TAX REVENUE

Sales and use tax rates in Pierce County vary from 8.1% in cities and unincorporated areas that are outside the Regional Transit Authority to 10.3% in the City of Tacoma. The State of Washington imposes a tax rate of 6.5%, so local taxes vary from 1.6% to 3.8%.

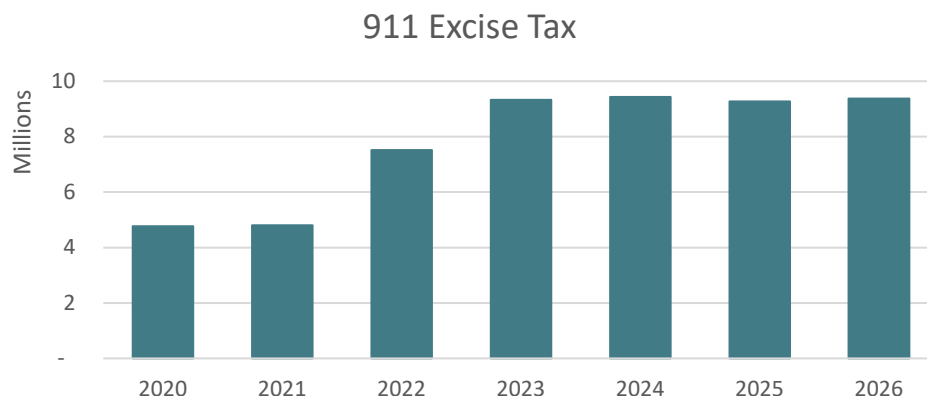
The one-tenth of one percent sales and use tax for emergency communications is a county-wide, voter approved tax. The tax was established to fund upgrades to public safety radio systems and to consolidate dispatch operations with the creation of South Sound 911. Pierce County collects the tax revenue from the State of Washington and disburses the proceeds, less debt service and indirect costs, to South Sound 911 through an interlocal funding agreement.

Pierce County issued bonds on behalf of South Sound 911 to complete the radio upgrades and construct a regional facility for 911 call-taking and dispatch, referred to as the Public Safety Communications Center (PSCC). The radio bonds, issued in 2012 and 2013, have matured and the final payment for the PSCC bonds will occur in 2036, which is the when the emergency communications sales tax will sunset.

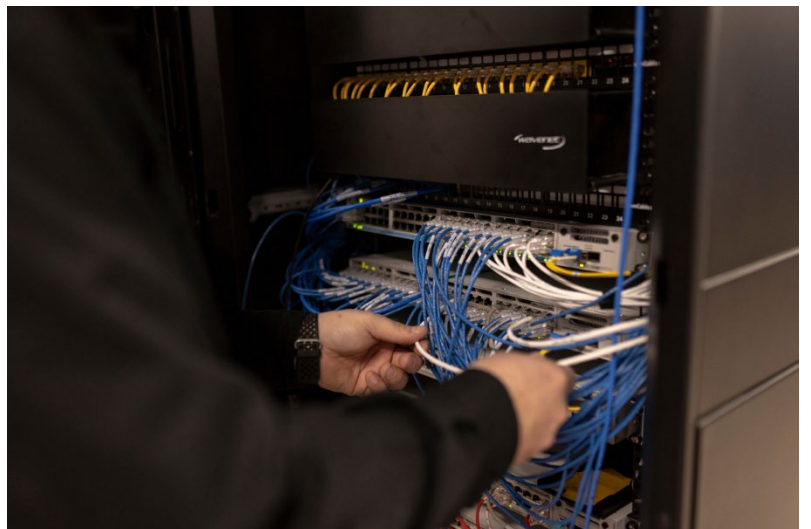
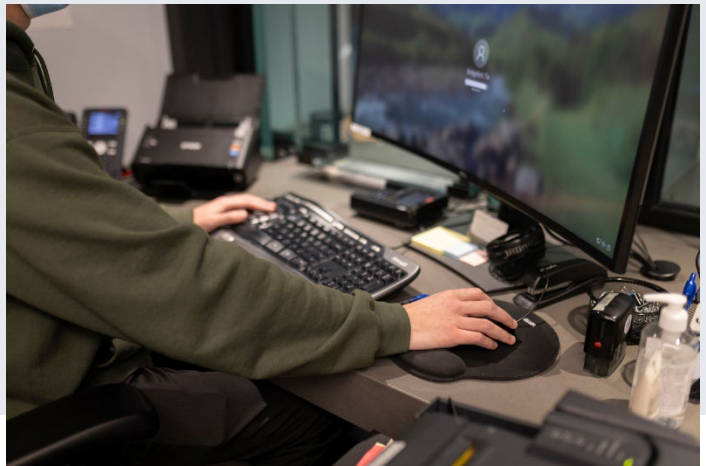
The table below shows the proceeds from the tax revenue, less debt service payments, for the last few years. In addition to supporting operations, radio improvements, alerting systems and reducing agency allocations, excess funds have been reserved for future radio and capital projects.

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Sales/Use Tax Revenue	24,281,774	24,926,410	23,909,300	23,670,200
Radio Debt Service	(1,851,624)			
PSCC Debt Service	(4,129,252)	(4,124,252)	(4,123,260)	(4,120,130)
<b>Net Sales/Use Tax Revenue</b>	<b>18,300,898</b>	<b>20,802,158</b>	<b>19,786,040</b>	<b>19,550,070</b>

With the designation of South Sound 911 as the County's 911 Program Office in 2022, the full \$0.70 911 excise tax was remitted to the Agency in 2023. In prior years, Pierce County managed the funds and disbursed a portion of the funding to South Sound 911. The tax generates approximately \$9.3M annually, which is receipted into the Agency's special revenue fund. Restrictions for use of the revenues are governed by Chapter 82.14B RCW.



# GENERAL FUND





# GENERAL FUND

The General Operating Fund of South Sound 911 is where the cost of all operations is accounted for as well as the allocation and sales/use tax revenue to support those operations. In 2026, South Sound 911 has two active capital project funds and four reserve funds, which are fully supported by general operating revenues. Since all revenue is receipted in the General Operating Fund, support to the other funds is shown as a transfer out.

Expenditures are classified in three divisions: Administration, Communications and Support Services.

911 excise tax is receipted and managed in the 911 Program Office Fund. Taxes to support operations are shown as transfer in to the General Operating Fund. Transfers from reserve funds in 2026 are for reducing agency allocations and funding capital items.

2026 General Operating Fund					
	2023 Actual	2024 Actual	2025 Budget	2025 Revised	2026 Budget
Revenues:					
Allocation	24,161,335	24,944,439	24,660,090	24,660,090	23,569,450
Sales Tax	24,281,774	24,926,410	23,909,300	23,909,300	23,670,200
Other	1,994,194	2,682,936	1,773,140	2,276,140	1,447,680
Total Revenues	50,437,303	52,553,785	50,342,530	50,845,530	48,687,330
Expenditures:					
Wages & Benefits	36,226,036	38,209,453	43,785,400	42,879,800	45,749,770
Supplies/Services/Capital	6,633,509	8,286,965	9,230,980	9,043,250	9,337,490
Contingency			1,000,000	1,000,000	1,000,000
Pass-Through	1,878,806	330,353	561,190	861,190	561,190
Debt Service	5,980,876	4,124,253	4,123,260	4,123,260	4,120,130
Total Expenditures	50,719,227	50,951,024	58,700,830	57,907,500	60,768,580
Transfers In:					
911 Program Fund	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
Reserve Funds	2,127,600	2,539,450	2,731,330	2,731,330	5,459,910
Other Financing Sources	206,129	645,229			
Total Transfers In/Sources	8,833,729	9,684,679	9,231,330	9,231,330	11,959,910
Transfers Out:					
Reserve Fund	8,658,360	6,903,980	2,000,000	9,379,740	
Capital Projects	750,000	1,500,000	2,000,000	2,000,000	1,250,000
Total Transfers Out	9,408,360	8,403,980	4,000,000	11,379,740	1,250,000
Change in Fund Balance	(856,555)	2,883,460	(3,126,970)	(9,210,380)	(1,371,340)
Prior Period Adjustment	(183,488)	(80)			
Beginning Fund Balance	14,210,045	13,170,001	7,856,800	16,053,380	6,843,000
Ending Fund Balance	13,170,001	16,053,381	4,729,830	6,843,000	5,471,660

# GENERAL FUND

## ADMINISTRATION

### Administrative Services Department

General administrative functions include community relations, facilities maintenance, finance, human resources and legal. Administrative departments are cost allocated to South Sound 911 services based on the number of FTEs assigned to each function. Increases in supplies/services in 2026 is due to transitioning in-house General Counsel to a professional services contract. This change resulted in the decrease of one FTE; however, two FTEs were added to the Facilities Maintenance departmental budget in 2026 for janitorial services.

Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 Revised	2026 Budget
FTEs	16.0	14.0	13.5	13.5	14.5
Salaries & Wages	1,829,478	1,703,634	2,058,460	1,975,980	1,969,600
Personnel Benefits	592,246	537,578	668,360	657,110	682,460
Supplies/Services	2,857,478	3,365,273	4,010,220	3,954,060	4,239,000
Capital Outlays	155,145	45,474	556,740	534,500	232,000
<b>Total</b>	<b>5,434,347</b>	<b>5,651,959</b>	<b>7,293,780</b>	<b>7,121,650</b>	<b>7,123,060</b>

### Executive Department

The Executive department includes personnel and operational costs to support the executive director and the administrative team. The Executive department includes a budget contingency that is equivalent to approximately 2% of operating expenditures. The contingency budget is transferred to departments within the General Fund based on operational need.

Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 Revised	2026 Budget
FTEs	4.0	5.0	5.0	5.0	6.0
Salaries & Wages	748,375	886,533	947,370	866,000	1,237,100
Personnel Benefits	229,373	263,159	321,950	321,950	383,090
Supplies/Services	29,137	27,277	35,710	35,710	35,710
Contingency			1,000,000	1,000,000	1,000,000
<b>Total</b>	<b>1,006,884</b>	<b>1,176,969</b>	<b>2,305,030</b>	<b>2,223,660</b>	<b>2,655,900</b>

# GENERAL FUND ADMINISTRATION

## Legislative Department

Costs associated with the board of directors are accounted for in this department. Examples include audio/visual equipment for the meeting room, professional services for strategic planning or other initiatives requested by the board.

Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 Revised	2026 Budget
Supplies/Services	11,372	21,988	153,000	153,000	142,500
Capital Outlays	70,741				
<b>Total</b>	<b>82,113</b>	<b>21,988</b>	<b>153,000</b>	<b>153,000</b>	<b>142,500</b>

## Transfers/Pass-Through Payments

All revenue except the 911 excise tax is receipted in the General Fund. This department manages all transfers to capital and reserve funds, as well as pass-through payments to outside agencies. These payments include debt service obligations to Pierce County, revenue sharing with Tacoma Fire Department, and other agency support as approved by the Board of Directors through a reimbursement agreement. In 2026, funds are authorized for VHF overlay maintenance and emergency alerting.



Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 Revised	2026 Budget
Debt Service	5,980,876	4,124,253	4,123,260	4,123,260	4,120,130
TFD Support	261,185	261,185	261,190	261,190	261,190
Agency Support	1,617,621	69,168	300,000	600,000	300,000
Trn. – Capital Funds	750,000	1,500,000	2,000,000	2,000,000	1,250,000
Trn. – Reserve Funds	8,658,360	6,903,980	2,000,000	9,379,740	
<b>Total</b>	<b>17,268,042</b>	<b>12,858,586</b>	<b>8,684,450</b>	<b>16,364,190</b>	<b>5,931,320</b>

# GENERAL FUND

## COMMUNICATIONS

Communications Department

South Sound 911 Communications employees are highly trained professionals who collectively work to support the answering of all 911 calls and texts-to-911 county-wide. This division is responsible for dispatching for our law enforcement and fire agencies, and staffing data channels to support our law enforcement agencies.

In 2024, the division reached staffing levels of more than 90% for the first time in South Sound 911 history and those levels were maintained through 2025. In 2026, the focus will be on training, retention and decreasing overtime within the division. The budget maintains the same number of FTEs, although changes may occur between classifications to accommodate organizational needs.



Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 Revised	2026 Budget
FTEs	173.0	178.0	184.0	184.0	184.0
Salaries & Wages	18,237,644	19,444,564	21,807,550	21,382,930	23,111,440
Personnel Benefits	6,197,795	6,700,276	8,117,220	8,035,440	8,147,320
Supplies/Services	152,463	370,719	550,970	509,970	575,930
Capital Outlays					141,970
Total	24,587,902	26,515,559	30,475,740	29,928,340	31,976,660



■ Salaries & Wages ■ Personnel Benefits ■ Supplies/Services



# GENERAL FUND

## SUPPORT SERVICES

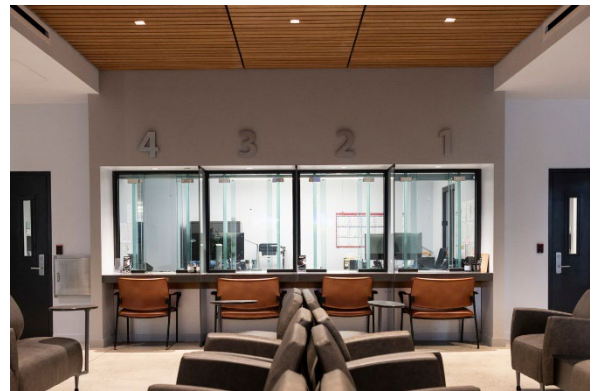
### Crime Analysis Department

This department is comprised of one full-time intelligence analyst, who is supported by an off-site part-time employee to fulfill the duties of the service provided to our law enforcement agencies. Costs are assessed to all law enforcement agencies county-wide.

Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 Revised	2026 Budget
FTEs	1.0	1.0	1.0	1.0	1.0
Salaries & Wages	175,391	177,938	194,940	194,940	200,150
Personnel Benefits	46,267	46,685	52,130	43,860	45,850
Supplies/Services	26,740	27,904	29,330	30,400	32,400
Capital Outlays					
<b>Total</b>	<b>248,398</b>	<b>252,526</b>	<b>276,400</b>	<b>269,200</b>	<b>278,400</b>

### Disclosure Department

This department fulfills the extensive number of public records requests submitted to South Sound 911 and supports the courts in providing 911 audio, written records, and/or expert testimony when necessary. Approximately 20% of costs are allocated to law enforcement records management system (RMS) and the remainder is assessed based on agency calls for service (CFS).



Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 Revised	2026 Budget
FTEs	4.8	4.85	4.85	4.85	5.45
Salaries & Wages	424,495	436,629	521,940	490,190	585,440
Personnel Benefits	147,771	164,438	217,100	209,920	252,300
Supplies/Services	52,165	52,180	69,020	69,020	88,690
Capital Outlays					
<b>Total</b>	<b>624,431</b>	<b>653,247</b>	<b>808,060</b>	<b>769,130</b>	<b>926,430</b>

# GENERAL FUND

## SUPPORT SERVICES

### Records Division

The Records division supports law enforcement agencies by providing services for warrants, records and firearm permitting. The costs for providing each function are allocated proportionately to the agencies based on the number of commissioned officers for warrants and records, and population for firearm permitting. Of the 19 law enforcement agencies, South Sound 911 provides records services for 9 agencies, warrants for 15 agencies and permitting for 13 agencies. City of Puyallup will transition to in-house warrants in 2026.

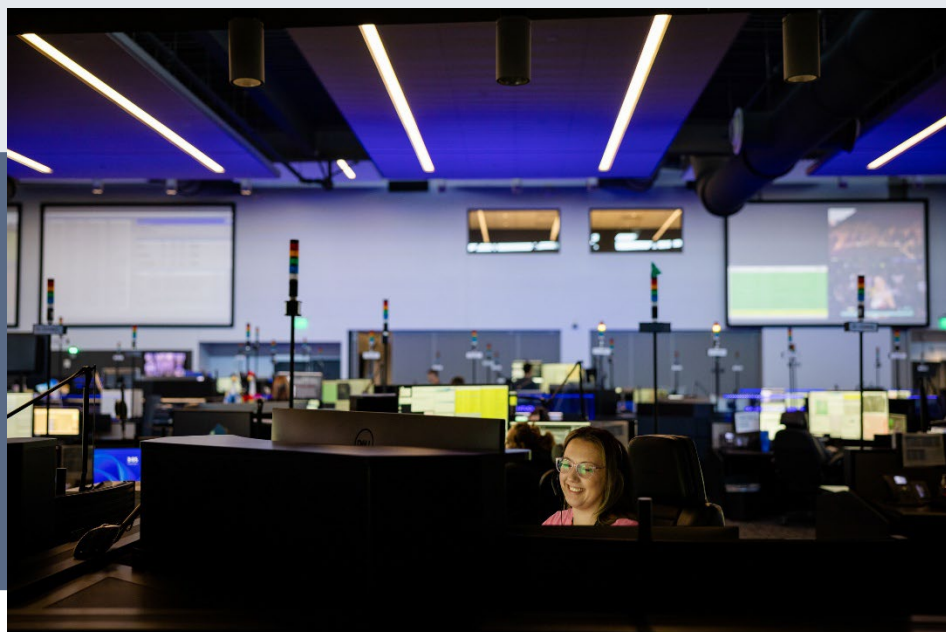
Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 Revised	2026 Budget
FTEs	30.05	31.15	29.15	29.15	29.55
Salaries & Wages	3,166,231	2,876,026	3,234,280	3,188,120	3,333,700
Personnel Benefits	1,117,239	1,024,479	1,233,980	1,233,980	1,210,830
Supplies/Services	342,634	346,459	426,610	387,710	391,940
Capital Outlays					
<b>Total</b>	<b>4,626,104</b>	<b>4,246,964</b>	<b>4,894,870</b>	<b>4,809,810</b>	<b>4,936,470</b>

### Technical Services Division

The Technical Services division provides administrative and technical support services to South Sound 911 and the agencies we serve. In addition to the essential network and systems support for public safety communications, this division provides support to all law enforcement public safety field users utilizing the records management system (RMS). The division also provides limited technical support to some of our smaller agencies by contract. The additional FTE in 2026 is for a CAD Administrator as requested by the PSCOC.

Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 Revised	2026 Budget
FTEs	21.0	22.0	22.5	22.5	23.45
Salaries & Wages	2,452,184	2,975,103	3,233,590	3,102,850	3,425,310
Personnel Benefits	861,549	972,412	1,176,530	1,176,530	1,165,180
Supplies/Services	2,462,101	2,479,566	2,921,640	2,891,140	3,157,350
Capital Outlays	473,533	1,550,125	477,740	477,740	300,000
<b>Total</b>	<b>6,249,367</b>	<b>7,977,206</b>	<b>7,809,500</b>	<b>7,648,260</b>	<b>8,047,840</b>

# 911 PROGRAM FUND



# 911 PROGRAM OFFICE FUND

The 911 Program Office Fund is a special revenue fund to account for the receipt of 911 excise taxes, which are authorized under Chapter 82.14B RCW and are used solely for eligible expenses as described in WAC 118-66-050 (1) through (3) and WAC 118-66-060.

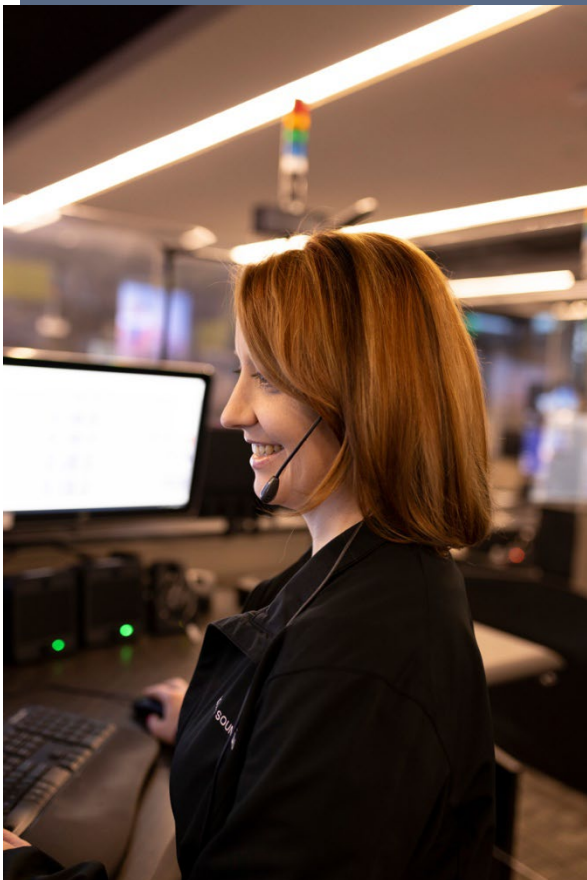
This fund was established in 2022, following Pierce County's designation of South Sound 911 as the county-wide 911 Program Office. Since 2023, South Sound 911 has been managing the 911 excise tax revenue and assisting primary PSAPs in Pierce County, including Joint Base Lewis McChord (JBLM) and the Washington State Patrol (WSP), with their 911 call-handling equipment (CHE).

This fund provides technical services for all county-wide 911 systems, geographical information system (GIS) services, and 911 educational programs and messaging. Annually, \$6.5M of the \$9.3M in 911 excise tax revenue is transferred to the support 911 call-taking costs. The increase in capital outlay in 2026 is to replace end-of-life 911 CHE.

	2026 911 Program Office Fund				
	2023	2024	2025	2025	2026
	Actual	Actual	Budget	Revised	Budget
Revenues:					
911 Excise Tax	9,323,689	9,433,915	9,275,000	9,275,000	9,367,750
Intergovernmental	225,047	50,576	207,220	90,000	100,000
Other	92,488	188,780	85,000	115,000	75,000
Total Revenues	9,641,224	9,673,270	9,567,220	9,480,000	9,542,750
Expenditures:					
Salaries & Wages	632,292	823,839	884,710	767,500	903,900
Personnel Benefits	216,888	263,306	307,400	259,410	316,110
Supplies/Services	1,092,566	1,417,905	1,696,060	1,424,480	1,923,220
Capital Outlay	167,473	10,976	1,000,000	1,000,000	3,000,000
Total Expenditures	2,109,219	2,516,026	3,888,170	3,451,390	6,143,230
Transfers In:					
Reserve Funds					2,000,000
Total Transfers In	-	-	-	-	2,000,000
Transfers Out:					
911 Call-Taking (General Fund)	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
Total Transfers Out	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
Change in Fund Balance	1,032,004	657,244	(820,950)	(471,390)	(1,100,480)
Beginning Fund Balance	1,224,752	2,256,756	1,560,670	2,914,000	2,442,610
Ending Fund Balance	2,256,756	2,914,000	739,720	2,442,610	1,342,130



# RESERVE FUNDS



# RESERVE FUNDS

South Sound 911 has four reserve funds to set aside General Fund balances for specific purposes. These funds are all subsets of the General Fund, with proceeds generated from General Fund revenues. Each reserve fund has a specific purpose and spending from the funds requires approval from the Board of Directors.

## Strategic Reserve

The Strategic Reserve Fund is governed by agency Financial Policies, which allow a fund balance of at least \$1.5M and no more than \$5M. The 2026 budgeted fund balance is \$5M, which remains unchanged from the prior year.

2026 Strategic Reserve Fund					
	2023 Actual	2024 Actual	2025 Budget	2025 Revised	2026 Budget
Transfers In:					
General Fund					
Total Transfers In	-	-	-	-	-
Transfers Out:					
Other Funds					
Total Transfers Out	-	-	-	-	-
Change in Fund Balance					
Beginning Fund Balance	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Ending Fund Balance	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000

The Allocation Reserve Fund is governed by the South Sound 911 Financial Policies, which dedicate one-third of excess fund balances to reduce future agency allocations for communications. In 2026, approximately \$2.5M was authorized to offset allocations.

## Allocation Reserve

2026 Allocation Reserve Fund					
	2023 Actual	2024 Actual	2025 Budget	2025 Revised	2026 Budget
Transfers In:					
General Fund	2,219,450	2,301,330		2,459,910	
Total Transfers In	2,219,450	2,301,330	-	2,459,910	-
Transfers Out:					
Communications Allocation	1,618,900	2,219,450	2,301,330	2,301,330	2,459,910
Total Transfers Out	1,618,900	2,219,450	2,301,330	2,301,330	2,459,910
Change in Fund Balance	600,550	81,880	(2,301,330)	158,580	(2,459,910)
Beginning Fund Balance	1,618,900	2,219,450	2,301,330	2,301,330	2,459,910
Ending Fund Balance	2,219,450	2,301,330	-	2,459,910	-

# RESERVE FUNDS

## Capital Reserve

The Capital Reserve Fund is governed by Financial Policies, which dedicate two-thirds of excess fund balances for future capital projects. The 2026 Budget utilizes \$3M in fund balance to lower communications allocations, transfers \$2M for the 911 CHE replacement and \$2.3M for the CAD replacement project.

2026 Capital Reserve Fund					
	2023 Actual	2024 Actual	2025 Budget	2025 Revised	2026 Budget
Transfers In:					
General Fund	4,438,910	4,602,650		4,919,830	
Total Transfers In	4,438,910	4,602,650	-	4,919,830	-
Transfers Out:					
General Fund Capital	508,700	320,000	430,000	430,000	3,000,000
911 Program Office					2,000,000
CAD Capital Project					2,300,000
Radio Inv. Reserve		3,000,000			
Total Transfers Out	508,700	3,320,000	430,000	430,000	7,300,000
Change in Fund Balance	3,930,210	1,282,650	(430,000)	4,489,830	(7,300,000)
Beginning Fund Balance	4,843,010	8,773,220	8,571,920	10,055,870	14,545,700
Ending Fund Balance	8,773,220	10,055,870	8,141,920	14,545,700	7,245,700

The Radio Investment Reserve Fund was established in 2022 to set aside funding for radio improvements as the radio system owners evaluated options. In 2026, the Board of Directors will be working with stakeholders to establish a strategic plan for expending the funds.

## Radio Investment Reserve

2026 Radio Investment Reserve Fund					
	2023 Actual	2024 Actual	2025 Budget	2025 Revised	2026 Budget
Transfers In:					
General Fund	2,000,000		2,000,000	2,000,000	
Capital Reserve Fund		3,000,000			
Total Transfers In	2,000,000	3,000,000	2,000,000	2,000,000	-
Transfers Out:					
Radio Funding					
Total Transfers Out	-	-	-	-	-
Change in Fund Balance	2,000,000	3,000,000	2,000,000	2,000,000	
Beginning Fund Balance	2,000,000	4,000,000	7,000,000	7,000,000	9,000,000
Ending Fund Balance	4,000,000	7,000,000	9,000,000	9,000,000	9,000,000

# CAPITAL PROJECT FUNDS



# CAPITAL PROJECT FUNDS

South Sound 911 creates separate funds for large-scale capital projects. Budgets for these funds are adopted at the level of the individual project, and funding authorization rolls to subsequent years until project completion or funds have been fully expended. The 2026 Budget includes two capital project funds.

## RMS Capital Project Fund

In 2023, the Records Management System (RMS) Capital Project Fund was established to account for replacement of the current system. The project budget of \$5.5M was authorized in 2024 and project completion is estimated to occur mid-2026.

2026 RMS Capital Project Fund					
	2023	2024	2025	2025	2026
	Actual	Actual	Budget	Revised	Budget
Transfers In:					
General Fund	750,000	1,500,000	2,000,000	2,000,000	1,250,000
Total Transfers In	750,000	1,500,000	2,000,000	2,000,000	1,250,000
Expenditures:					
Capital Outlay		2,005,108	2,000,000	2,244,892	1,250,000
Total Expenditures	-	2,005,108	2,000,000	2,244,892	1,250,000
Change in Fund Balance	750,000	(505,108)		(244,892)	
Beginning Fund Balance		750,000	500,000	244,892	
Ending Fund Balance	750,000	244,892	500,000	-	-

South Sound 911 manages a county-wide CAD system for all police and fire agencies, including Tacoma Fire Department and JBLM. The system went live in 2015 and is due for replacement. The total budget is unknown; however, the 2026 Budget includes funding to begin the project.

## CAD Capital Project Fund

2026 CAD Capital Project Fund					
	2023	2024	2025	2025	2026
	Actual	Actual	Budget	Revised	Budget
Transfers In:					
Capital Reserve Fund					2,300,000
Total Transfers In	-	-	-	-	2,300,000
Expenditures:					
Capital Outlay					2,300,000
Total Expenditures	-	-	-	-	2,300,000
Change in Fund Balance					
Beginning Fund Balance					
Ending Fund Balance	-	-	-	-	-