



SOUTH KING FIRE & RESCUE

2020

OPERATING AND CAPITAL BUDGETS

Adopted October 29th, 2019

2020 BUDGET INTRODUCTION

South King Fire & Rescue, also known as King County Fire Protection District #39, serves a population of nearly 150,000 citizens within the Cities of Federal Way and Des Moines, as well as to portions of unincorporated King County, a small portion of the City of Normandy Park, and the City of Auburn's west hill. The fire department is a stand-alone fire district organized under the auspices of Title 52 R.C.W., with an elected Board of Fire Commissioners providing governance and policy direction to the Fire Chief and staff of the district. That direction includes the development and adoption of a fiscally responsible budget.

The 2020 budget signifies the seventh year since 2009 that assessed values have stabilized. Reductions from 2010 through 2013 reflected over \$7 million in lost revenues, or a 28% loss of funding, as compared with 2009. This resulted in reduced services including the closure of an Aid Car, reductions in firefighter and civilian staff positions through retirements and direct layoffs (over fifteen positions), the reduction and eventual closure of the Public Education Division in its entirety, reductions in Fleet and Facilities staffing, and negotiations with Labor relative to contract concessions during the worst of the recession.

The members of South King Fire & Rescue have learned to do more with less, or at least to try and maintain services with reduced funding and staffing. Since 2015, we have turned the corner in a positive manner, finally returning to revenue numbers experienced as far back as 2009 (property values in 2009 were \$15,525,149,787) Due to Initiative 747, and the imposed 1% limitation on property tax collections, the effective levy rate for the fire district in 2018 dropped to \$1.43/\$1,000. Thanks to citizen support via a multi-year lid lift on August 7th, 2018, the fire district is back to collecting its statutory limit of \$1.50/\$1,000 of assessed valuation.

The department has established a goal of trying to grow the department to keep up with increased demands and emergency responses. In 2020, a major step forward is planned with the staffing of an additional aid car (Aid 63) for the entire year. Seven (7) fire stations are staffed with engine companies (each staffed with one officer and two firefighters), and four (4) fire stations will be staffed with aid cars (each staffed with one officer and one firefighter). All firefighters and officers are emergency medical technicians who are also defibrillator certified, with defibrillator units maintained on all emergency response units. This is critical to our emergency response standard of cover as call volumes continue to increase, with projections continuing to reach well over 20,000 emergency responses by the end of 2020.

The expense side of the budget for 2020 includes a cost of living increase for all personnel established at 2.23% for the Seattle, Tacoma, and Bremerton area (comparing 1st half 2018 with 1st half 2019, CPI-W). Medical costs for 2020 are factored in with

nearly a 6% increase. In addition, the expense budget funds a portion of the fifth year of a program staffing a “Community Medical Technician” (CMT/Cares) unit in partnership with Valley Regional Fire Authority (VRFA). The expense side of the budget reflects a 3.87% increase in total operating costs, driven mostly by staffing a new aid car (Aid 63), maintaining the CMT/Cares unit, upgrading from the current two (2) to three (3) social work coordinators to assist the Community Affairs Office and CMT unit co-funded by VRFA, maintaining the Emergency Manager co-funded by VRFA, supporting the new Fire Chief and his changes in Administrative Staff positions, and overall programmatic cost increases.

On the revenue side, this budget reflects a levy of \$1.50 per \$1,000 of assessed valuation. This will be the seventh year since 2009, as stated earlier, that the District will not face another decline in property values. We have used an 8.09% increase in Assessed Valuation as the final basis for the 2020 revenue projections, with the district seeing an overall revenue increase of 8.3% due to once again being funded at the full \$1.50/\$1,000. In addition, the maintenance and operations levy will augment the revenues by \$2.75 million to support the aforementioned increase in services to the community.

Property taxes on existing parcels are estimated at \$29,499,370 and new construction at \$319,386 (as well as prior year re-levied taxes at \$39,877) for combined 2020 property tax revenue at \$29,858,633 which equates to a 5.10% increase due to lifting the property tax lid, or an increase of \$1,428,315 (less projected delinquent taxes of \$298,188 at 1%). Total revenues for 2020, including the maintenance and operations levy, are projected at \$36,119,269.

The 2020 budget was developed considering remaining funds from the fire district’s \$39 million bond shall be used to finish capital equipment, apparatus, and facility expenses included in the bond plan. However, normal budgetary capital expenses are beginning to rise again as equipment and programmatic costs will require an infusion of capital dollars moving forward.

The strategic use of the maintenance and operations levy, and the use of bonds for significant capital expenditures, reflects our strategic planning effort and the emphasis we place on providing emergency services for the citizens we serve. The short term future appears secured, and the long term future looks brighter than previously experienced. Regardless of the challenges ahead, we will undoubtedly determine a proper methodology for ensuring that South King Fire & Rescue lives up to its **NEW** mission statement adopted by the Board of Fire Commissioners in 2017:

“We provide professional fire department services to safeguard the community and enhance quality of life.”

OPERATING BUDGET

Total operating expenses for 2020 at \$33,775,889 are projected to *increase* from 2019's budget by 3.95% or \$1,282,232 for the upcoming fiscal year. The significant areas of increase include nearly a 6% increase in medical/dental benefits, the hiring of a new social worker to support the CMT/Cares unit, a new Logistics Officer, and the change to the Training Consortium for the entire department. In addition, all represented contract personnel will receive a cost of living increase at 2.23% as mandated by the Local #2024 collective bargaining agreement. Non-contract personnel shall also receive a 2.23% cost of living adjustment. The total operating budget expenses for 2020 are shown below as compared with 2019:

TOTAL DISTRICT EXPENSES DESCRIPTION	2019 BUDGET	2020 BUDGET	VARIANCE	
			AMOUNT	PERCENT
REGULAR HOURS	442,202	440,956	-1,246	-0.3%
OVERTIME HOURS	18,068	19,449	1,381	7.6%
TOTAL PAID HOURS	460,270	460,405	135	0.0%
WELLNESS INCENTIVE	192,300	192,300	0	0.0%
HOLIDAY SELL-BACKS	430,250	430,250	0	0.0%
REGULAR SALARIES	18,689,725	19,144,982	455,257	2.4%
OVERTIME SALARIES	1,215,771	1,355,486	139,715	11.5%
PREMIUM PAY	96,000	101,615	5,615	5.8%
TOTAL SALARIES	20,624,046	21,224,633	600,587	2.9%
TOTAL EMPLOYEE LEAVE CASH OUT	100,000	100,000	0	0.0%
TOTAL EMPLOYEE HEALTH BENEFITS	4,650,395	4,916,503	266,108	5.7%
TOTAL EMPLOYEE RELATED PROGRAMS	32,087	32,087	0	0.0%
TOTAL EMPLOYEE NON-MEDICAL BENEFITS	3,473,203	3,415,803	-57,400	-1.7%
TOTAL EMPLOYEE BENEFITS	8,155,685	8,364,392	208,707	2.6%
MISCELLANEOUS SUPPLIES	447,822	464,400	16,578	3.7%
REPAIR PARTS	153,350	160,350	7,000	4.6%
SMALL EQUIPMENT	154,569	166,430	11,861	7.7%
TOTAL EQUIP- & SUPPLIES	755,741	791,180	35,439	4.7%
OUTSIDE TRAINING / TRAVEL / LODGING	194,350	409,150	214,800	110.5%
RENTAL SERVICES	2,200	3,200	1,000	45.5%
MAINTENANCE SERVICES	275,194	307,034	31,840	11.6%
MISCELLANEOUS SERVICES	514,704	588,235	73,531	14.3%
CONTRACT SERVICES	969,871	1,080,198	110,327	11.4%
TOTAL PURCHASED SERVICES	1,956,319	2,387,817	431,498	22.1%
TOTAL DEBT SERVICE	0	0	0	-
TOTAL CONTINGENCY	100,000	75,000	-25,000	-25.0%
TOTAL ELECTIONS	150,000	150,000	0	0.0%
TOTAL ELECTION COSTS	150,000	150,000	0	0.0%
TOTAL AUDIT	15,000	18,000	3,000	20.0%
TOTAL LICENSES	500	500	0	0.0%
TOTAL FINANCIAL AND RECORDS SERVICES	15,500	18,500	3,000	19.4%
TOTAL OTHER GENERAL GOVERNMENT SERVICES	0	0	0	-
TOTAL COMMISSIONER SALARIES	61,440	61,440	0	0.0%
TOTAL COMMISSIONER BENEFITS	4,186	4,186	0	0.0%
TOTAL COMMISSIONER PLANNING	9,740	9,740	0	0.0%
TOTAL COMMISSIONER EXPENSES	75,366	75,366	0	0.0%
TOTAL FUEL & LUBE	120,000	120,000	0	0.0%
TOTAL INSURANCE	150,000	160,000	10,000	6.7%
TOTAL UTILITIES	291,000	309,000	18,000	6.2%
TOTAL DISTRICT EXPENSES	32,493,656	33,775,889	1,282,232	3.95%

CAPITAL BUDGET

The capital funding system has identified the following for purchase in 2020:

SCHEDULED MAJOR CAPITAL PROJECTS / EQUIPMENT	
Fleet Apparatus Lifts and Associated Equipment	\$ 250,000
PSERN Radio Conversion	\$ 150,000
Website Rebranding/Redesign	\$ 50,000
Facilities (Tower, Nederman at 64, work at 68)	\$ 56,000
Ops (Hose \$27K, PPE New Hires \$50K, Helmets \$21K, Helmet Cleaning \$7500, Extrication Team \$9600, SCBA Identifiers \$6600, SCBA Hydro Testing \$15K, Ops Pagers \$3K)	\$ 139,700
Surface Water Swimmers	\$ 4,720
Extrication Tool	\$ 35,000
Auto Inflating Marine Vests	\$ 15,000
Tactical Athlete Return to Work	\$ 50,000
Fire District Lobbying Services	\$ 48,000
TOTAL	\$ 798,420

For 2020, the capital fund budget reflects **\$798,420** in necessary equipment and maintenance, as well as new programmatic expenses requested by the new Fire Chief, which are over and above that which is being funded by the recently approved General Obligation Bond. The 2020 budget will also include, as a minimum, a contribution of \$250,000 into the Capital Fund.

All other capital expenses are being borne by the \$39 million General Obligation Bond approved by the citizens in 2015.

PROJECTED REVENUES

A detailed breakout of the 2020 projected revenues is shown on the following pages. Property taxes are based upon a projected Assessed Valuation of \$19,879,170,972. This is an increase of 8.30% on existing properties and new construction, coupled with revenues achieved through the approved maintenance and operations levy. The effective levy rate has returned to the statutory \$1.50/\$1,000 of assessed value due to passage of a multi-year lid lift on August 7th, 2018.

SOUTH KING FIRE & RESCUE	
2020 REVENUES	
PROPERTY TAXES	29,560,446
MAINTENANCE & OPERATIONS LEVY (M&O)	2,750,000
KCEMS BASIC LIFE/CMT/BLS CORE SERVICES	2,138,744
KCEMS MEDIC ONE RENT / FUEL	35,000
VALLEY REGIONAL CONTRACT	950,000
DES MOINES, CITY PROPERTIES	15,000
DES MOINES, LEASEHOLD EXCISE TAX	15,000
DES MOINES SEWER DISTRICT	4,000
CITY PERMIT FEES	170,000
FIRE PREVENTION PERMIT FEES	50,000
SCHOOL DISTRICT	25,000
STATE TRAUMA GRANT	2,000
WA STATE PARKS	550
WA STATE HIGHWAYS	129
AMBULANCE CONTRACT	60,000
INTEREST EARNED	150,000
CELLULAR SITE LEASES	145,000
SALE OF SURPLUS EQUIPMENT	0
MISCELLANEOUS REVENUE/JATC RENT/AFG	48,400
TOTAL REVENUES	36,119,269
TAX REVENUE REQUEST FOR 2020	
BASE TAXES	29,499,370
DELINQUENT TAX ADJUSTMENT	-298,188
NEW CONSTRUCTION	319,386
TOTAL TAX REVENUE AVAILABLE	29,520,569
AVAILABLE FUNDING, EXPENSES & RESERVES	
TAX REVENUES	29,520,569
MAINTENANCE & OPERATIONS LEVY (M&O)	2,750,000
OTHER REVENUES	3,808,823
TOTAL REVENUES	36,079,392
TOTAL OPERATING EXPENSES	33,775,889
CAPITAL - PROJECTS	798,420
CAPITAL - BUDGETED RESERVE CONTRIBUTION	1,000,000
BUDGET BALANCE COMPARING EXPENSES/CAPITAL VERSUS REVENUES	505,083

PROJECTED BALANCE SHEET INFORMATION

The following information summarizes revenues, expenses and fund balances. January 1, 2020 balances are based upon current budget projections. These are estimates and there will be some variances when actual year-end revenue and expense numbers become available in January.

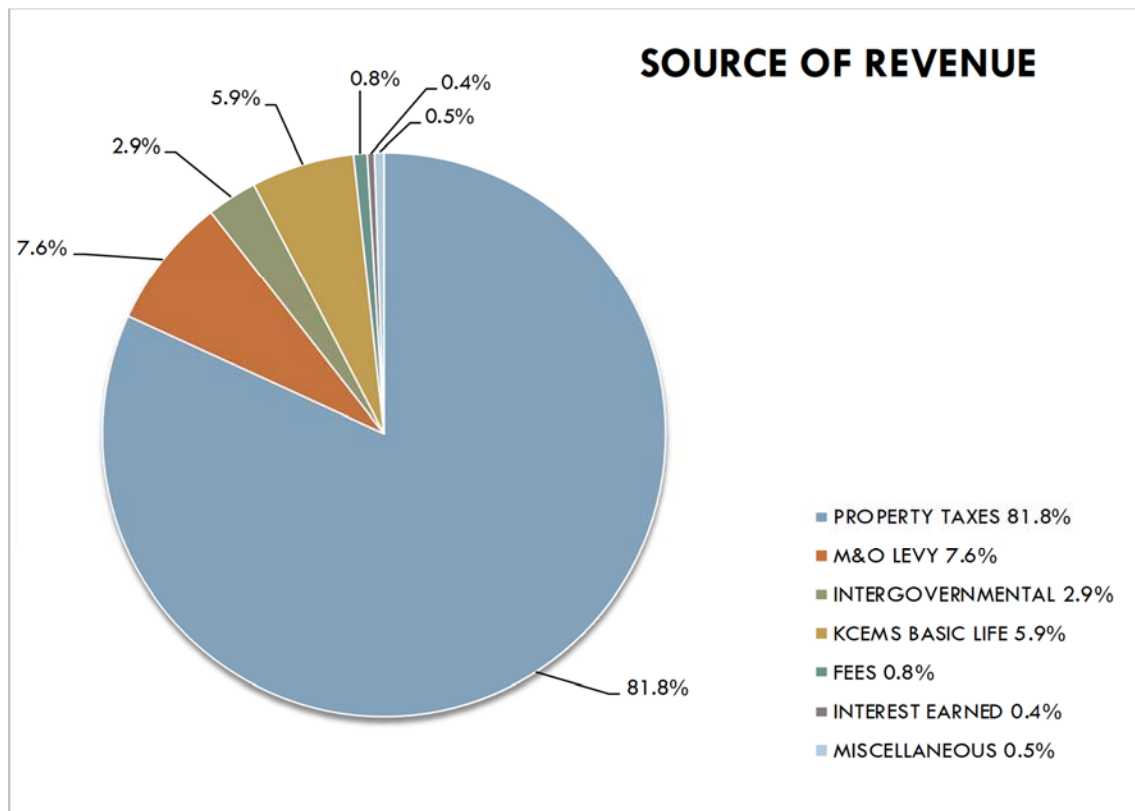
The Board of Commissioners has established a *minimum* goal of maintaining \$8,000,000 in combined General Fund, Unreserved Fund Accounts, and Reserve Accounts to have invested at the beginning of any given year simply to meet payroll and programmatic funding needs. We have met that goal heading into 2020 and 2021. The Board of Fire Commissioners will be asked to consider increasing the minimum to **\$10,000,000** due to increasing costs by 2021.

FUND BALANCES OF JANUARY 2020	
GENERAL FUND ACCOUNT	10,404,155
CAPITAL FUND	3,851,704
CONTINGENCY CASH FUND	1,846,905
EMPLOYEE MEDICAL RESERVE	1,200,000
LEOFF 1 MEDICAL LTC / LEOFF 2 SICK LEAVE FUND	1,021,056
TOTAL OF RESERVES AND CASH	18,323,820
PROJECTED FUND BALANCES AS OF JANUARY 2021	
GENERAL FUND ACCOUNT	11,067,076
CAPITAL FUND	4,851,704
CONTINGENCY CASH FUND	1,750,000
EMPLOYEE MEDICAL RESERVE	1,200,000
LEOFF 1 MEDICAL LTC / LEOFF 2 SICK LEAVE FUND	1,000,000
TOTAL OF RESERVES AND CASH	19,868,780

The funds available as of January 2020 will allow South King Fire & Rescue to meet its 1st quarter obligations as property tax revenues for the year typically are credited to our account in April (and October) of the year. In addition, this provides a funding stream to assist in our having to manage our way through the lean economic times created by the recession.

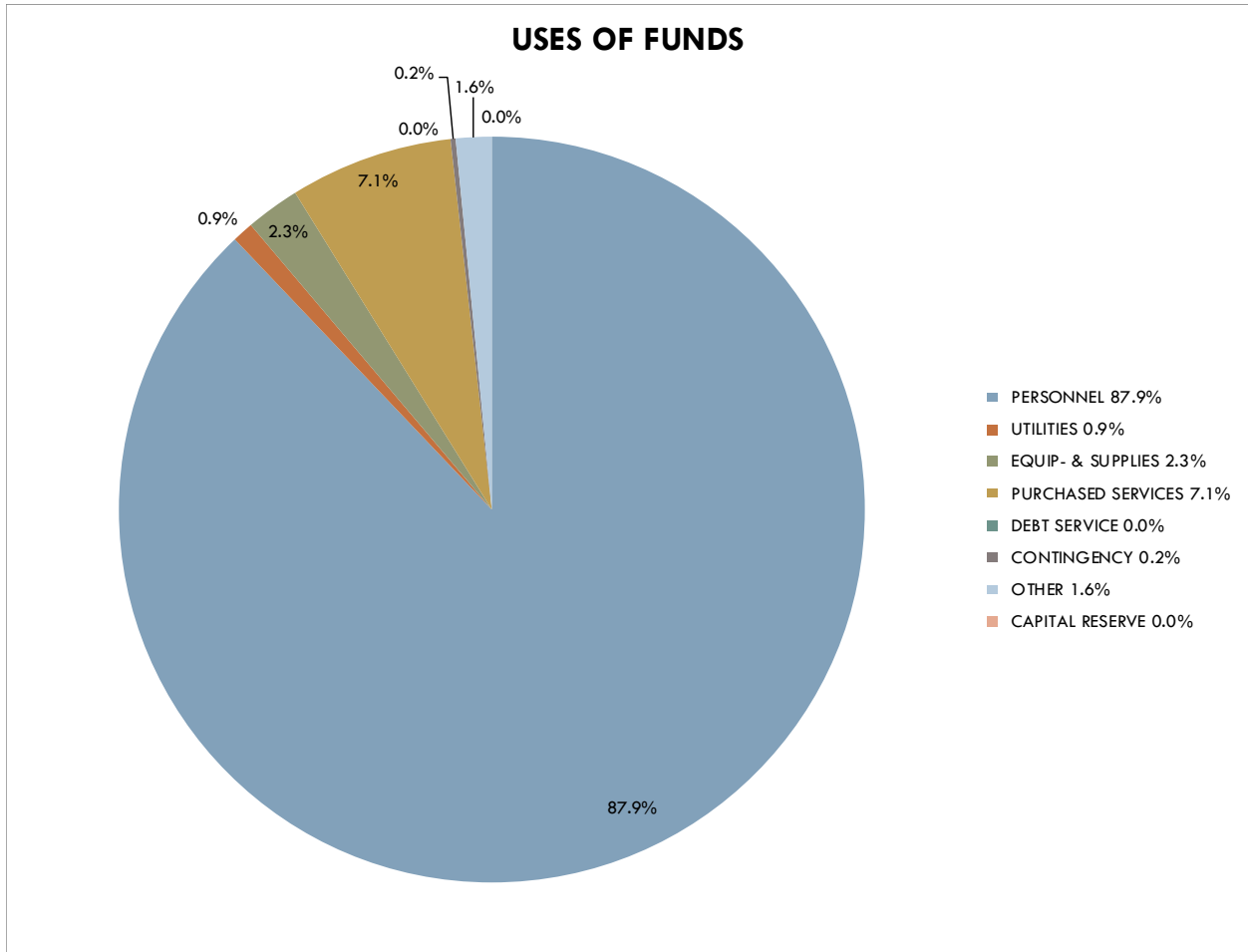
SOURCES OF FUNDS

Property taxes remain the primary source of funding for South King Fire & Rescue at **81.8%** of funding. This is actually a somewhat understated number since KCEMS Basic Life and the contract with Valley Regional Fire Authority (VRFA) are also funded from property taxes that are levied by other jurisdictions. In addition, the excess levy (M&O) Levy) is a property tax. When these are added to the total, the actual percentage from property taxes comes closer to **98%**. The VRFA contract is an intergovernmental contract between South King Fire & Rescue and VRFA for the protection of the west hill of the City of Auburn within our service area. KCEMS Basic Life represents BLS funding from the Medic One levy. In addition, the alternate revenue source (the maintenance and operations levy) is also a property tax collected for four year period from 2013 through 2016. Clearly, property taxes remain the primary source of fire department funding.



USES OF FUNDS

Personnel costs continue to dominate the uses of funds at **87.9%**. This is to be expected since we are a service provider.



DIVISIONAL OPERATING BUDGETS

		2019	2020	VARIANCE	
ACCT CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
DIVISION:	LEGISLATIVE - COMMISSIONERS	2019	2020	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
511-60-10-812	MEETINGS - COMMISSIONERS SALARIES	61,440	61,440	0	0.0%
	TOTAL COMMISSIONERS SALARIES	61,440	61,440	0	0.0%
511-60-10	TOTAL COMMISSIONER SALARIES	61,440	61,440	0	0.0%
511-60-20-138	MEDICARE	793	793	0	0.0%
511-60-20-139	SOCIAL SECURITY	3,393	3,393	0	0.0%
	TOTAL COMMISSIONERS BENEFITS	4,186	4,186	0	0.0%
511-60-20	TOTAL COMMISSIONER BENEFITS	4,186	4,186	0	0.0%
511-60-41-832	PLANNING	1,500	1,500	0	0.0%
511-60-43-541	OUTSIDE TRAINING/MEETINGS NON-SALARY	2,000	2,000	0	0.0%
511-60-49-581	DUES - COMMISSIONERS	6,000	6,000	0	0.0%
511-60-49-602	MEETINGS	240	240	0	0.0%
	TOTAL COMM- PLANNING	9,740	9,740	0	0.0%
511-60-40	TOTAL COMMISSIONER PLANNING	9,740	9,740	0	0.0%
	TOTAL COMMISSIONER EXPENSES	75,366	75,366	0	0.0%
DIVISION:	LEGISLATIVE - ELECTION COSTS	2019	2020	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
511-70-51-512	ELECTIONS	150,000	150,000	0	0.0%
	TOTAL ELECTIONS	150,000	150,000	0	0.0%
511-70-50	TOTAL ELECTION COSTS	150,000	150,000	0	0.0%
DIVISION:	FINANCIAL AND RECORDS SERVICES	2019	2020	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
514-20-41-511	AUDIT	15,000	18,000	3,000	20.0%
	TOTAL AUDIT	15,000	18,000	3,000	20.0%
514-20-49-585	LICENSES	500	500	0	0.0%
	TOTAL LICENSES	500	500	0	0.0%
514-20-40	TOTAL FINANCIAL AND RECORDS SERVICES	15,500	18,500	3,000	19.4%
DIVISION:	OTHER GENERAL GOVERNMENT SERVICES	2019	2020	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
519-90-41-610	ACCREDITATION	0	0	0	-
	TOTAL ACCREDITATION	0	0	0	-
519-90-51-678	PROPERTY TAXES	0	0	0	-
	TOTAL PROPERTY TAXES	0	0	0	-
519-90	TOTAL OTHER GENERAL GOVERNMENT SERVICES	0	0	0	-

DIVISION:	GENERAL	2019	2020	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522-05-10-111	EMPLOYEE LEAVE CASH OUT	100000	100,000	0	0.0%
522-05-10	TOTAL EMPLOYEE LEAVE CASH OUT	100,000	100,000	0	0.0%
522-05-21-163	EMPLOYEE ASSISTANCE	13,587	13,587	0	0.0%
522-05-21-164	EMPLOYEE RECOGNITION	18,500	18,500	0	0.0%
	TOTAL EMPLOYEE RELATED PROGRAMS	32,087	32,087	0	0.0%
522-05-20	TOTAL BENEFITS	32,087	32,087	0	0.0%
522-05-21-161	FOOD	2,500	2,500	0	0.0%
522-05-31-261	MISC- SUPPLIES	0	0	0	-
522-05-31-273	DISASTER SUPPLIES	10,000	13,000	3,000	30.0%
522-05-31-275	OFFICE SUPPLIES	20,000	20,000	0	0.0%
522-05-31-306	EMERGENCY MANAGEMENT SUPPLIES	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	32,500	35,500	3,000	9.2%
522-05-32-381	FUEL	120,000	120,000	0	0.0%
	TOTAL FUEL	120,000	120,000	0	0.0%
522-05-35-415	HOUSEWARES	2,300	2,300	0	0.0%
	TOTAL SMALL EQUIPMENT	2,300	2,300	0	0.0%
522-05-30	TOTAL EQUIP- & SUPPLIES	154,800	157,800	3,000	1.9%
522-05-41-574	ATTORNEY/LEGAL	60,000	100,000	40,000	66.7%
522-05-41-575	NEGOTIATIONS	0	0	0	-
522-05-41-578	HIRING/TESTING/INVESTIGATION	25,000	25,000	0	0.0%
522-05-41-615	HR COMPLIANCE TRAINING & INSTRUCTION	13,000	15,000	2,000	15.4%
522-05-41-593	CONSULTANTS	10,000	10,000	0	0.0%
522-05-41-602	PLANNING	0	10,000	10,000	-
522-05-42-579	POSTAGE	30,000	30,000	0	0.0%
522-05-44-580	ADVERTISING (MEETING, BID, ETC)	1,000	1,000	0	0.0%
522-05-44-584	PUBLICATIONS	600	600	0	0.0%
522-05-49-577	INVESTMENT FEES	0	0	0	-
522-05-49-581	DUES & MEMBERSHIPS	20,000	20,000	0	0.0%
522-05-49-582	TEMPORARY EMPLOYMENT	0	0	0	-
522-05-49-583	PRINTING & BINDING	11,000	11,000	0	0.0%
522-05-49-607	EMERGENCY MANAGEMENT COORDINATION	67,000	67,000	0	0.0%
522-05-49-691	SERVICE FEES	15,000	15,000	0	0.0%
522-05-49-762	JANITORIAL SERVICES	0	10,000	10,000	-
	TOTAL MISCELLANEOUS SERVICES	252,600	314,600	62,000	24.5%
522-05-46-641	INS-/CASUALTY & LIAB-	130,000	140,000	10,000	7.7%
522-05-46-642	INS-/LIFE & ACCIDENT	20,000	20,000	0	0.0%
522-05-46-643	EMPLOYMENT SECURITY	0	0	0	-
	TOTAL INSURANCE	150,000	160,000	10,000	6.7%
522-05-47-671	ELECTRICITY	97,000	105,000	8,000	8.2%
522-05-47-672	NATURAL GAS	45,000	50,000	5,000	11.1%
522-05-47-673	SEWER TREATMENT	0	0	0	-
522-05-47-674	TELEPHONE	65,000	65,000	0	0.0%
522-05-47-675	WASTE DISPOSAL	27,000	30,000	3,000	11.1%
522-05-47-676	WATER/SEWER	20,000	20,000	0	0.0%
522-05-47-677	SURFACE WATER MANAGEMENT	23,000	25,000	2,000	8.7%
522-05-47-679	INTERNET CONNECTION	14,000	14,000	0	0.0%
	TOTAL UTILITIES	291,000	309,000	18,000	6.2%
522-05-40	TOTAL PURCHASED SERVICES	693,600	783,600	90,000	13.0%
522-05-79-759	PROPERTY PAYMENTS	0	0	0	-
522-05-51-761	KCFD 2 CONTRACT	0	0	0	-
522-05-49	TOTAL DEBT SERVICE	0	0	0	-
522-05-50-791	CONTINGENCY	100,000	75,000	-25,000	-25.0%
522-05-50	TOTAL CONTINGENCY	100,000	75,000	-25,000	-25.0%
	TOTAL GENERAL	1,080,487	1,148,487	68,000	6.3%

DIVISION: ADMINISTRATION		2019	2020	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	14,950	14,557	-393	-2.6%
	OVERTIME HOURS	0	96	96	-
	TOTAL PAID HOURS	14,950	14,653	-297	-2.0%
522-10-10-101	HOLIDAY / VACATION SELL-BACKS	14,400	14,400	0	0.0%
522-10-10-102	REGULAR SALARIES	1,035,700	1,094,219	58,519	5.7%
522-10-10-103	OVERTIME SALARIES	0	3,939	3,939	-
522-10-10-109	WELLNESS INCENTIVE	0	0	0	-
522-10-10	TOTAL SALARIES	1,050,100	1,112,559	62,459	5.9%
522-10-20-131	LIFE INSURANCE	2,715	2,805	90	3.3%
522-10-20-132	LABOR & INDUSTRIES	20,840	20,840	0	0.0%
522-10-20-133	MEDICAL/DENTAL	0	0	0	-
522-10-20-134	PENSIONS FULL TIME	96,581	99,712	3,131	3.2%
522-10-20-136	DEFERRED COMPENSATION	50,328	27,804	-22,524	-44.8%
522-10-20-138	MEDICARE	13,332	13,538	206	1.5%
522-10-20-139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	183,796	164,699	-19,097	-10.4%
522-10-20	TOTAL BENEFITS	183,796	164,699	-19,097	-10.4%
522-10-31-275	OFFICE SUPPLIES	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	0	0	0	-
522-10-35-416	FURNITURE & FURNISHINGS	500	500	0	0.0%
522-10-35-417	OFFICE MACHINES	250	250	0	0.0%
	TOTAL SMALL EQUIPMENT	750	750	0	0.0%
522-10-30	TOTAL EQUIP- & SUPPLIES	750	750	0	0.0%
522-10-42-579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522-10-43-541	OUTSIDE TRAINING / TRAVEL / LODGING	10,000	35,000	25,000	250.0%
522-10-43-542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	10,000	35,000	25,000	250.0%
522-10-48-701	MISC- EQUIP- MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522-10-40	TOTAL PURCHASED SERVICES	10,000	35,000	25,000	250.0%
	TOTAL ADMINISTRATION	1,244,646	1,313,008	68,362	5.5%

DIVISION: BUSINESS OPERATIONS		2019	2020	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	10,138	12,218	2,080	20.5%
	OVERTIME HOURS	600	600	0	0.0%
	TOTAL PAID HOURS	10,738	12,818	2,080	19.4%
522-15-10-101	HOLIDAY / VACATION SELL-BACKS	2,800	2,800	0	0.0%
522-15-10-102	REGULAR SALARIES	510,768	597,494	86,726	17.0%
522-15-10-103	OVERTIME SALARIES	36,550	46,637	10,087	27.6%
522-15-10-109	WELLNESS INCENTIVE	2,800	2,800	0	0.0%
522-15-10	TOTAL SALARIES	552,918	649,731	96,813	17.5%
522-15-20-131	LIFE INSURANCE	1,335	1,553	218	16.3%
522-15-20-132	LABOR & INDUSTRIES	2,908	8,892	5,984	205.8%
522-15-20-133	MEDICAL/DENTAL	0	0	0	-
522-15-20-134	PENSIONS FULL TIME	57,380	58,483	1,103	1.9%
522-15-20-136	DEFERRED COMPENSATION	23,328	23,832	504	2.2%
522-15-20-138	MEDICARE	6,246	7,477	1,231	19.7%
522-15-20-139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	91,197	100,237	9,040	9.9%
522-15-20	TOTAL BENEFITS	91,197	100,237	9,040	9.9%
522-15-31-275	OFFICE SUPPLIES	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	0	0	0	-
522-15-35-416	FURNITURE & FURNISHINGS		0	0	-
522-15-35-417	OFFICE MACHINES		0	0	-
	TOTAL SMALL EQUIPMENT	0	0	0	-
522-15-30	TOTAL EQUIP- & SUPPLIES	0	0	0	-
522-15-41-593	CONSULTANTS	5,000	5,000	0	
522-15-42-579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	5,000	5,000	0	0.0%
522-15-43-541	OUTSIDE TRAINING / TRAVEL / LODGING	16,000	16,000	0	0.0%
522-15-43-542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	16,000	16,000	0	0.0%
522-15-48-701	MISC- EQUIP- MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522-15-40	TOTAL PURCHASED SERVICES	21,000	21,000	0	0.0%
	TOTAL BUSINESS OPERATIONS	665,116	770,968	105,852	15.9%

DIVISION: OPERATIONS		2019 BUDGET	2020 BUDGET	VARIANCE	
ACCT- CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	364,084	360,112	-3,972	-1.1%
	OVERTIME HOURS	14,000	14,750	750	5.4%
	TOTAL PAID HOURS	378,084	374,862	-3,222	-0.9%
522-20-10-101	HOLIDAY / VACATION SELL-BACKS	400,000	400,000	0	0.0%
522-20-10-102	REGULAR SALARIES	14,475,166	14,637,141	161,975	1.1%
522-20-10-103	OVERTIME SALARIES	935,017	1,014,525	79,508	8.5%
522-20-10-109	WELLNESS INCENTIVE/PRM	185,000	185,000	0	0.0%
522-20-10	TOTAL SALARIES	15,995,183	16,236,666	241,483	1.5%
522-20-20-131	LIFE INSURANCE	37,388	37,533	145	0.4%
522-20-20-132	LABOR & INDUSTRIES	861,958	850,764	-11,194	-1.3%
522-20-20-133	MEDICAL/DENTAL	89,420	0	-89,420	-100.0%
522-20-20-134	PENSIONS FULL TIME	878,231	885,779	7,548	0.9%
522-20-20-136	DEFERRED COMPENSATION	526,908	531,276	4,368	0.8%
522-20-20-138	MEDICARE	206,596	210,948	4,352	2.1%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	2,600,501	2,516,299	-84,202	-3.2%
522-20-20	TOTAL BENEFITS	2,600,501	2,516,299	-84,202	-3.2%
522-20-31-261	MISC- SUPPLIES	2,000	2,000	0	0.0%
522-20-31-264	PERSONAL PROTECTION EQUIPMENT (PPE)	150,000	150,000	0	0.0%
522-20-31-265	COVERALLS	0	0	0	-
522-20-31-266	EXTINGUISHERS & SUPPLIES	600	600	0	0.0%
522-20-31-267	FLARES	500	500	0	0.0%
522-20-31-270	MATERIAL (PROP PROT)	0	0	0	-
522-20-31-272	UNIFORMS	77,500	85,500	8,000	10.3%
522-20-31-274	PASSPORT	2,000	2,000	0	0.0%
522-20-31-275	OFFICE SUPPLIES				
522-20-31-304	HONOR GUARD	5,000	5,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	237,600	245,600	8,000	3.4%
522-20-31-327	B-A- REPAIR PARTS	9,600	9,600	0	0.0%
522-20-31-328	EQUIP- REPAIR PARTS	1,200	1,200	0	0.0%
522-20-31-329	EXTINQUISHER/HYDRO REPAIR PARTS	500	500	0	0.0%
522-20-31-330	HOSE REPAIR PARTS	1,450	1,450	0	0.0%
	TOTAL REPAIR PARTS	12,750	12,750	0	0.0%
522-20-35-411	FIREFIGHTING EQUIP-/REHAB SUPPLIES	44,500	50,000	5,500	12.4%
522-20-35-412	HAND TOOLS	700	700	0	0.0%
522-20-35-413	COMPLEX MAPS	5,000	5,000	0	0.0%
	TOTAL SMALL EQUIPMENT	50,200	55,700	5,500	11.0%
522-20-30	TOTAL EQUIP- & SUPPLIES	300,550	314,050	13,500	4.5%
522-20-42-579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522-20-43-541	OUTSIDE TRAINING / TRAVEL / LODGING	92,000	92,000	0	0.0%
522-20-43-542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	92,000	92,000	0	0.0%
522-20-44-xxx	<i>FUTURE CATEGORY</i>	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522-20-48-701	MISC- EQUIP/REPAIR	2,600	2,600	0	0.0%
522-20-48-702	B-A- HYDRO REPAIR	0	0	0	-
522-20-48-703	B-A- REPAIR	11,750	19,400	7,650	65.1%
522-20-48-704	EXTINGUISHER REPAIRS / SERVICE	3,000	3,000	0	0.0%
522-20-48-705	HOSE REPAIR/TESTING	13,500	13,500	0	0.0%
522-20-48-706	PROTECTIVE CLOTH- REPAIR	20,000	20,000	0	0.0%
522-20-48-707	COMPRES-/BREATH- APP-	5,000	9,000	4,000	80.0%
	TOTAL MAINTENANCE SERVICES	55,850	67,500	11,650	20.9%
522-20-49-614	VALLEYCOM DISPATCHING	745,945	809,207	63,262	8.5%
522-20-49-751	ACTIVE 911	0	1,000	1,000	-
	TOTAL CONTRACT SERVICES	745,945	810,207	64,262	8.8%
522-20-40	TOTAL PURCHASED SERVICES	893,795	969,707	75,912	8.5%
	TOTAL OPERATIONS	19,790,029	20,036,722	246,693	1.2%

DIVISION: EMS		2019 BUDGET	2020 BUDGET	VARIANCE	
ACCT- CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	200	200	0	0.0%
	TOTAL PAID HOURS	200	200	0	0.0%
522-24-10-101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522-24-10-102	REGULAR SALARIES	0	0	0	-
522-24-10-103	OVERTIME SALARIES	12,715	13,146	431	3.4%
522-24-10	TOTAL SALARIES	12,715	13,146	431	3.4%
522-24-20-131	LIFE INSURANCE	0	0	0	-
522-24-20-132	LABOR & INDUSTRIES	0	0	0	-
522-24-20-133	MEDICAL/DENTAL	0	0	0	-
522-24-20-134	PENSIONS FULL TIME	690	714	24	3.5%
522-24-20-136	DEFERRED COMPENSATION	0	0	0	-
522-24-20-138	MEDICARE	1,700	1,700	0	0.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	2,390	2,414	24	1.0%
522-24-20	TOTAL BENEFITS	2,390	2,414	24	1.0%
522-24-31-271	MEDICAL SUPPLIES	51,222	53,000	1,778	3.5%
522-24-31-282	DEFIBRILLATOR SUPPLIES	0	0	0	-
522-24-31-298	DISEASE PREVENTION	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	51,222	53,000	1,778	3.5%
522-24-31-xxx	<i>FUTURE CATEGORY (ALS/BLS)</i>	0	0	0	-
522-24-31-332	DEFIBRILLATOR REPAIR PARTS	2,500	2,500	0	0.0%
	TOTAL REPAIR PARTS	2,500	2,500	0	0.0%
522-24-35-414	MEDICAL EQUIPMENT	15,600	15,600	0	0.0%
522-24-35-423	SHOP TOOLS	500	500	0	0.0%
	TOTAL SMALL EQUIPMENT	16,100	16,100	0	0.0%
522-24-30	TOTAL EQUIP- & SUPPLIES	69,822	71,600	1,778	2.5%
522-24-43-541	OUTSIDE TRAINING / TRAVEL / LODGING	0	0	0	-
522-24-43-542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	0	0	0	-
522-24-41-587	INSTRUCTORS (OUTSIDE)	40,000	40,000	0	0.0%
522-24-49-572	INFECTIOUS WASTE DISPOSAL	800	800	0	0.0%
522-24-49-612	MEDICAL GASES	9,500	9,500	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	50,300	50,300	0	0.0%
522-24-48-701	MISC- EQUIP MAINTENANCE	0	0	0	-
522-24-48-731	DEFIBRILLATOR SERVICE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522-24-49-751	DEFIB SERVICE CONTR-	0	0	0	-
	TOTAL CONTRACT SERVICES	0	0	0	-
522-24-40	TOTAL PURCHASED SERVICES	50,300	50,300	0	0.0%
	TOTAL EMS	135,227	137,460	2,233	1.7%

DIVISION: RESCUE		2019	2020	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	764	764	0	0.0%
	RESPONSE OVERTIME HOURS	180	180	0	0.0%
	TOTAL OVERTIME HOURS	944	944	0	0.0%
	TOTAL PAID HOURS	944	944	0	0.0%
522-22-10-103	OVERTIME SALARIES	60,013	62,050	2,037	3.4%
522-22-10-107	PREMIUM PAY	32,000	34,548	2,548	8.0%
522-22-10	TOTAL SALARIES	92,012	96,597	4,585	5.0%
522-22-20-134	PENSIONS FULL TIME	4,996	5,245	249	5.0%
522-22-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	4,996	5,245	249	5.0%
522-22-20	TOTAL BENEFITS	4,996	5,245	249	5.0%
522-22-35-431	RESCUE EQUIP	12,000	12,000	0	0.0%
	TOTAL SMALL EQUIPMENT	12,000	12,000	0	0.0%
522-22-30	TOTAL EQUIP- & SUPPLIES	12,000	12,000	0	0.0%
522-22-43-541	OUTSIDE TRAINING / TRAVEL / LODGING	12,000	12,000	0	0.0%
522-22-43-542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	12,000	12,000	0	0.0%
522-22-48-701	MISC- EQUIP- MAINTENANCE	500	500	0	0.0%
	TOTAL MAINTENANCE SERVICES	500	500	0	0.0%
522-22-40	TOTAL PURCHASED SERVICES	12,500	12,500	0	0.0%
	TOTAL RESCUE:	121,509	126,343	4,834	4.0%

DIVISION: MARINE		2019	2020	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	384	384	0	0.0%
	RESPONSE OVERTIME HOURS	0	0	0	-
	TOTAL OVERTIME HOURS	384	384	0	0.0%
	TOTAL PAID HOURS	384	384	0	0.0%
522-27-10-103	OVERTIME SALARIES	24,412	25,241	829	3.4%
522-27-10-107	PREMIUM PAY	32,000	34,548	2,548	8.0%
522-27-10	TOTAL SALARIES	56,412	59,788	3,376	6.0%
522-27-20-134	PENSIONS FULL TIME	1,326	1,371	45	3.4%
522-27-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,326	1,371	45	3.4%
522-27-20	TOTAL BENEFITS	1,326	1,371	45	3.4%
522-27-35-431	MARINE EQUIP	4,400	4,400	0	0.0%
	TOTAL SMALL EQUIPMENT	4,400	4,400	0	0.0%
522-27-30	TOTAL EQUIP- & SUPPLIES	4,400	4,400	0	0.0%
522-27-43-541	OUTSIDE TRAINING / TRAVEL / LODGING	1,500	1,500	0	0.0%
522-27-43-542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	1,500	1,500	0	0.0%
522-27-48-701	MISC- EQUIP- MAINTENANCE	1,600	1,600	0	0.0%
	TOTAL MAINTENANCE SERVICES	1,600	1,600	0	0.0%
522-27-40	TOTAL PURCHASED SERVICES	3,100	3,100	0	0.0%
	TOTAL MARINE:	65,237	68,659	3,422	5.2%

DIVISION: HAZARDOUS MATERIALS		2019 BUDGET	2020 BUDGET	VARIANCE	
ACCT- CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	332	332	0	0.0%
	RESPONSE OVERTIME HOURS	120	120	0	0.0%
	OVERTIME HOURS	452	452	0	0.0%
	TOTAL PAID HOURS	452	452	0	0.0%
522-25-10-103	OVERTIME SALARIES	28,735	29,710	975	3.4%
522-25-10-107	PREMIUM PAY	32,000	32,519	519	1.6%
522-25-10	TOTAL SALARIES	60,735	62,230	1,495	2.5%
522-25-20-134	PENSIONS FULL TIME	1,560	1,613	53	3.4%
522-25-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,560	1,613	53	3.4%
522-25-20	TOTAL BENEFITS	1,560	1,613	53	3.4%
522-25-35-418	HAZ MAT PROTECTION	3,239	15,000	11,761	363.1%
522-25-35-419	HAZ MAT TOOLS/EQUIP	7,780	7,780	0	0.0%
	TOTAL SMALL EQUIPMENT	11,019	22,780	11,761	106.7%
522-25-30	TOTAL EQUIP- & SUPPLIES	11,019	22,780	11,761	106.7%
522-25-43-541	OUTSIDE TRAINING / TRAVEL / LODGING	6,000	6,000	0	0.0%
522-25-43-542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	6,000	6,000	0	0.0%
522-25-48-701	MISC- EQUIP- MAINTENANCE	2,000	2,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	2,000	2,000	0	0.0%
526-25-40	TOTAL PURCHASED SERVICES	8,000	8,000	0	0.0%
	TOTAL HAZARDOUS MAT-	81,314	94,623	13,309	16.4%

DIVISION: HEALTH & SAFETY		2019	2020	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	180	475	295	163.9%
	TOTAL PAID HOURS	180	475	295	163.9%
522-23-10-102	REGULAR SALARIES	0	0	0	-
522-23-10-103	OVERTIME SALARIES	11,443	31,222	19,779	172.8%
522-23-10	TOTAL SALARIES	11,443	31,222	19,779	172.8%
522-23-20-131	LIFE INSURANCE	0	0	0	-
522-23-20-132	LABOR & INDUSTRIES	0	0	0	-
522-23-20-133	MEDICAL/DENTAL	0	0	0	-
522-23-20-134	PENSIONS FULL TIME	0	0	0	-
522-23-20-136	DEFERRED COMPENSATION	0	0	0	-
522-23-20-138	MEDICARE	0	0	0	-
522-23-21-165	PHYSICAL FITNESS	11,000	11,000	0	0.0%
522-23-21-166	VACCINES	10,000	10,000	0	0.0%
522-23-21-167	MEDICAL EXAMS (WELL/FIT INITIATIVE)	88,000	91,000	3,000	3.4%
522-23-21-169	MEDICAL EXAMS (DUTY FITNESS)	2,000	2,000	0	0.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	111,000	114,000	3,000	2.7%
522-23-20	TOTAL BENEFITS	111,000	114,000	3,000	2.7%
522-23-31-328	EQUIP/REPAIR PARTS	2,000	2,000	0	0.0%
522-23-35-432	SAFETY EQUIPMENT	8,000	8,000	0	0.0%
	TOTAL REPAIR PARTS	10,000	10,000	0	0.0%
522-23-30	TOTAL EQUIP- & SUPPLIES	10,000	10,000	0	0.0%
522-23-41-587	INSTRUCTORS (OUTSIDE)	0	0	0	-
522-23-42-579	POSTAGE	0	0	0	-
522-23-43-541	OUTSIDE TRAINING/TRAVEL/LODGING	0	0	0	-
522-23-43-542	TRAVEL/LODGING	0	0	0	-
522-23-48-701	MISC- EQUIP- MAINTENANCE	5,800	5,800	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	5,800	5,800	0	0.0%
522-23-40	TOTAL PURCHASED SERVICES	5,800	5,800	0	0.0%
	TOTAL HEALTH & SAFETY	138,243	161,022	22,779	16.5%

DIVISION: PREVENTION / INVESTIGATION		2019	2020	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	16,637	16,637	0	0.0%
	OVERTIME HOURS	100	100	0	0.0%
	TOTAL PAID HOURS	16,737	16,737	0	0.0%
522-30-10-101	HOLIDAY / VACATION SELL-BACKS	5,700	5,700	0	0.0%
522-30-10-102	REGULAR SALARIES	922,964	1,009,267	86,303	9.4%
522-30-10-103	OVERTIME SALARIES	7,809	7,613	-196	-2.5%
522-30-10-109	WELLNESS INCENTIVE	0	0	0	-
522-30-10	TOTAL SALARIES	936,474	1,022,580	86,106	9.2%
522-30-20-131	LIFE INSURANCE	2,378	2,600	222	9.3%
522-30-20-132	LABOR & INDUSTRIES	46,376	45,190	-1,186	-2.6%
522-30-20-133	MEDICAL/DENTAL	0	0	0	-
522-30-20-134	PENSIONS FULL TIME	52,072	62,929	10,857	20.8%
522-30-20-136	DEFERRED COMPENSATION	28,188	31,776	3,588	12.7%
522-30-20-138	MEDICARE	11,364	12,351	987	8.7%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	140,378	154,846	14,468	10.3%
522-30-20	TOTAL BENEFITS	140,378	154,846	14,468	10.3%
522-30-31-275	OFFICE SUPPLIES	0	0	0	-
522-30-31-279	CODE BOOKS	3,000	4,000	1,000	33.3%
522-30-31-281	REFERENCE BOOKS	500	500	0	0.0%
522-30-31-283	SUPRA BOXES	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	3,500	4,500	1,000	28.6%
522-30-35-416	FURNITURE & FURNISHINGS	300	1,400	1,100	366.7%
522-30-35-420	PHOTO EQUIPMENT	700	700	0	0.0%
522-30-35-434	INVESTIGATION EQUIPMENT	1,000	1,000	0	0.0%
	TOTAL SMALL EQUIPMENT	2,000	3,100	1,100	55.0%
522-30-30	TOTAL EQUIP- & SUPPLIES	5,500	7,600	2,100	38.2%
522-30-43-541	OUTSIDE TRAINING / TRAVEL / LODGING	15,750	16,750	1,000	6.3%
522-30-43-542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	15,750	16,750	1,000	6.3%
522-30-42-579	POSTAGE	0	0	0	-
522-30-44-586	FILM/DEVELOPING/DIGITAL DOCUMENTATION	300	300	0	0.0%
522-30-44-601	INVESTIGATION SERVICES	45,000	53,531	8,531	19.0%
	TOTAL MISCELLANEOUS SERVICES	45,300	53,831	8,531	18.8%
522-30-48-701	MISC- EQUIP- MAINTENANCE	200	200	0	0.0%
522-30-48-708	FLOW TEST GAUGES REPAIR	0	0	0	-
522-30-48-760	CITY OF FEDERAL WAY M&O	12,000	8,190	-3,810	-31.8%
	TOTAL MAINTENANCE SERVICES	12,200	8,390	-3,810	-31.2%
522-30-40	TOTAL PURCHASED SERVICES	73,250	78,971	5,721	7.8%
	TOTAL PREVENTION	1,155,601	1,263,997	108,396	9.4%

DIVISION: COMMUNITY AFFAIRS/CARES (CMT)		2019	2020	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	6,239	9,358	3,119	50.0%
	OVERTIME HOURS	200	440	240	120.0%
	TOTAL PAID HOURS	6,439	9,798	3,359	52.2%
522-35-10-101	HOLIDAY / VACATION SELL-BACKS	1,200	1,200	0	0.0%
522-35-10-102	REGULAR SALARIES	325,492	509,952	184,460	56.7%
522-35-10-103	OVERTIME SALARIES	12,715	28,921	16,206	127.5%
522-35-10-109	WELLNESS INCENTIVE	0	0	0	-
522-35-10	TOTAL SALARIES	339,407	540,074	200,667	59.1%
522-35-20-131	LIFE INSURANCE	850	1,333	483	56.8%
522-35-20-132	LABOR & INDUSTRIES	13,619	20,428	6,809	50.0%
522-35-20-133	MEDICAL/DENTAL	0	0	0	-
522-35-20-134	PENSIONS FULL TIME	24,943	40,206	15,263	61.2%
522-35-20-136	DEFERRED COMPENSATION	15,552	23,832	8,280	53.2%
522-35-20-138	MEDICARE	3,130	6,115	2,985	95.4%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	58,094	91,914	33,820	58.2%
522-35-20	TOTAL BENEFITS	58,094	91,914	33,820	58.2%
522-35-31-275	OFFICE SUPPLIES	0	0		
522-35-31-278	AUDIO/VISUAL AIDS	1,000	1,000	0	0.0%
522-35-31-286	EDUCATIONAL PROGRAM SUPPLIES	10,000	10,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	11,000	11,000	0	0.0%
522-35-35-412	HAND TOOLS	50	50	0	0.0%
	TOTAL SMALL EQUIPMENT	50	50	0	0.0%
522-35-30	TOTAL EQUIP- & SUPPLIES	11,050	11,050	0	0.0%
522-35-43-541	OUTSIDE TRAINING / TRAVEL / LODGING	6,000	18,600	12,600	210.0%
522-35-43-542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	6,000	18,600	12,600	210.0%
522-35-41-597	EDUCATIONAL PROGRAMS/WEBSITE PROGRAMS	20,000	20,000	0	0.0%
522-35-41-608	CPR / FIRST AID	0	0	0	-
522-35-41-613	CERT PROGRAM	0	0	0	-
522-35-42-579	POSTAGE	0	0	0	-
522-35-44-603	SPECIAL PROGRAMS	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	20,000	20,000	0	0.0%
522-35-48-701	MISC- EQUIP- MAINTENANCE	275	275	0	0.0%
	TOTAL MAINTENANCE SERVICES	275	275	0	0.0%
522-35-40	TOTAL PURCHASED SERVICES	26,275	38,875	12,600	48.0%
	TOTAL COMMUNITY AFFAIRS	434,825	681,912	247,087	56.8%

DIVISION: TRAINING		2019 BUDGET	2020 BUDGET	VARIANCE	
ACCT- CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	10,398	6,239	-4,159	-40.0%
	OVERTIME HOURS	700	700	0	0.0%
	TOTAL PAID HOURS	11,098	6,939	-4,159	-37.5%
522-40-10-101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522-40-10-102	REGULAR SALARIES	647,406	399,041	-248,365	-38.4%
522-40-10-103	OVERTIME SALARIES	65,694	67,159	1,465	2.2%
522-40-10-109	WELLNESS INCENTIVE	2,000	2,000	0	0.0%
522-40-10	TOTAL SALARIES	715,100	468,200	-246,900	-34.5%
522-40-20-131	LIFE INSURANCE	1,668	1,028	-641	-38.4%
522-40-20-132	LABOR & INDUSTRIES	25,999	19,190	-6,809	-26.2%
522-40-20-133	MEDICAL/DENTAL	0	0	0	-
522-40-20-134	PENSIONS FULL TIME	45,633	25,962	-19,671	-43.1%
522-40-20-136	DEFERRED COMPENSATION	19,440	11,916	-7,524	-38.7%
522-40-20-138	MEDICARE	9,609	5,899	-3,710	-38.6%
522-40-20-139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	102,350	63,994	-38,356	-37.5%
522-40-20	TOTAL BENEFITS	102,350	63,994	-38,356	-37.5%
522-40-31-261	MISC- SUPPLIES	0	0	0	-
522-40-31-275	OFFICE SUPPLIES	0	0	0	-
522-40-31-277	AUDIO/VISUAL FILMS/SOFTWARE	2,500	2,500	0	0.0%
522-40-31-278	AUDIO/VISUAL AIDS	0	0	0	-
522-40-31-281	REFERENCE BOOKS	5,000	5,000	0	0.0%
522-40-31-285	CHEMICALS		0	0	-
522-40-31-326	MISC REPAIR PARTS		0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	7,500	7,500	0	0.0%
522-40-35-411	FIREFIGHTING EQUIP-	25,000	25,000	0	0.0%
522-40-35-416	FURNITURE & FURNISHINGS	0	0	0	-
522-40-35-417	OFFICE MACHINES	500	500	0	0.0%
522-40-35-421	AUDIO/VISUAL EQUIP	8,000	2,000	-6,000	-75.0%
	TOTAL SMALL EQUIPMENT	33,500	27,500	-6,000	-17.9%
522-40-30	TOTAL EQUIP- & SUPPLIES	41,000	35,000	-6,000	-14.6%
522-40-41-587	INSTRUCTORS (OUTSIDE)	25,000	25,000	0	0.0%
522-40-41-588	MISC REIMBURSABLE TRAINING	0	0	0	-
522-40-42-579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	25,000	25,000	0	0.0%
522-40-43-541	OUTSIDE TRAINING / TRAVEL / LODGING	18,000	168,000	150,000	833.3%
522-40-43-542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	18,000	168,000	150,000	833.3%
522-40-45-622	PORTABLE SANITATION SERVICES	1,200	1,200	0	0.0%
	TOTAL RENTAL SERVICE	1,200	1,200	0	0.0%
522-40-48-701	MISC- EQUIP- MAINTENANCE	500	500	0	0.0%
	TOTAL MAINTENANCE SERVICES	500	500	0	0.0%
522-40-40	TOTAL PURCHASED SERVICES	44,700	194,700	150,000	335.6%
	TOTAL TRAINING	903,150	761,894	-141,256	-15.6%

DIVISION:	FACILITIES	2019	2020	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	6,239	6,239	0	0.0%
	OVERTIME HOURS	80	80	0	0.0%
	TOTAL PAID HOURS	6,319	6,319	0	0.0%
522-50-10-101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522-50-10-102	REGULAR SALARIES	178,708	187,691	8,983	5.0%
522-50-10-103	OVERTIME SALARIES	5,997	6,131	134	2.2%
522-50-10-109	WELLNESS INCENTIVE	500	500	0	0.0%
522-50-10	TOTAL SALARIES	185,205	194,322	9,117	4.9%
522-50-20-131	LIFE INSURANCE	430	450	20	4.7%
522-50-20-132	LABOR & INDUSTRIES	10,185	10,185	0	0.0%
522-50-20-133	MEDICAL/DENTAL	0	0	0	-
522-50-20-134	PENSIONS FULL TIME	22,540	23,719	1,179	5.2%
522-50-20-136	DEFERRED COMPENSATION	7,776	7,944	168	2.2%
522-50-20-138	MEDICARE	2,487	2,619	132	5.3%
522-50-20-139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	43,418	44,918	1,500	3.5%
522-50-20	TOTAL BENEFITS	43,418	44,918	1,500	3.5%
522-50-31-262	BATTERIES	3,000	3,000	0	0.0%
522-50-31-272	UNIFORMS	700	1,000	300	42.9%
522-50-31-275	OFFICE SUPPLIES	0	0	0	-
522-50-31-287	GROUND MAINT- SUPPLIES	11,800	19,800	8,000	67.8%
522-50-31-289	BLDG- MTLS & SUPPLIES	20,000	20,000	0	0.0%
522-50-31-290	CLEANING & SANITATION	25,000	25,000	0	0.0%
522-50-31-291	ELECTRICAL SUPPLIES	10,000	3,000	-7,000	-70.0%
522-50-31-292	PAINT & PAINTING SUPPLIES	2,500	3,000	500	20.0%
522-50-31-293	PLUMBING SUPPLIES	5,000	5,000	0	0.0%
522-50-31-294	MATTRESS REPLACEMENTS	2,100	2,100	0	0.0%
522-50-31-295	NUTS/BOLTS/SCREWS	0	0	0	-
522-50-31-331	HYDRANT/TEST PARTS	2,500	3,500	1,000	40.0%
	TOTAL MISCELLANEOUS SUPPLIES	82,600	85,400	2,800	3.4%
522-50-35-423	SHOP TOOLS	3,000	3,000	0	0.0%
522-50-35-424	GENERATORS	250	250	0	0.0%
	TOTAL SMALL EQUIPMENT	3,250	3,250	0	0.0%
522-50-30	TOTAL EQUIP- & SUPPLIES	85,850	88,650	2,800	3.3%
522-50-43-541	OUTSIDE TRAINING / TRAVEL / LODGING	800	2,000	1,200	150.0%
522-50-43-542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	800	2,000	1,200	150.0%
522-50-41-600	ENGINEERING SERVICES	500	500	0	0.0%
522-50-41-601	ARCHITECTURAL SERVICES	500	500	0	0.0%
522-50-42-579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	1,000	1,000	0	0.0%
522-50-45-621	MISC- EQUIP RENTAL	1,000	2,000	1,000	100.0%
	TOTAL RENTAL SERVICES	1,000	2,000	1,000	100.0%
522-50-48-701	MISC- EQUIP- MAINTENANCE	1,688	1,688	0	0.0%
522-50-48-709	APPLIANCE REPAIR/REPLACE	15,000	15,000	0	0.0%
522-50-48-710	GROUND/FACILITIES MAINTENANCE	25,000	25,000	0	0.0%
522-50-48-711	CARPET CLEANING	4,000	4,000	0	0.0%
522-50-48-712	DOOR REPAIR	14,000	20,000	6,000	42.9%
522-50-48-713	ELECTRICAL REPAIR	2,500	12,500	10,000	400.0%
522-50-48-714	GLAZIER	1,148	1,148	0	0.0%
522-50-48-715	LOCKSMITH	1,750	3,750	2,000	114.3%
522-50-48-716	PLUMBING	2,000	2,000	0	0.0%
522-50-48-717	TRAFFIC CONTROL/SIGNS	459	459	0	0.0%
522-50-48-718	WEED CONTROL	0	0	0	-
522-50-48-719	ROOF/REPAIR	3,000	3,000	0	0.0%
522-50-48-720	CATCH BASIN CLEANING	0	0	0	-
522-50-48-721	PEST CONTROL	1,281	1,281	0	0.0%
522-50-48-722	ALARM SYSTEMS REPAIR / MONITORING	11,000	11,000	0	0.0%
522-50-48-723	FIRE PROTECTION SYSTEMS REPAIR	2,000	5,000	3,000	150.0%
522-50-48-724	PERMITS	563	563	0	0.0%
522-50-48-732	GENERATORS	6,000	6,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	91,389	112,389	21,000	23.0%
522-50-49-752	HVAC CONTRACT	60,659	65,659	5,000	8.2%
522-50-49-762	JANITORIAL SERVICES	0	0	0	-
522-50-49-758	GROUND MAINT- CONTRACT	70,000	70,000	0	0.0%
	TOTAL CONTRACT SERVICES	130,659	135,659	5,000	3.8%
522-50-40	TOTAL PURCHASED SERVICES	224,848	253,048	28,200	12.5%
	TOTAL FACILITIES	539,320	580,938	41,618	7.7%

DIVISION: FLEET MAINTENANCE		2019	2020	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	8,318	8,318	0	0.0%
	OVERTIME HOURS	60	60	0	0.0%
	TOTAL PAID HOURS	8,378	8,378	0	0.0%
522-60-10-101	HOLIDAY / VACATION SELL-BACKS	3,150	3,150	0	0.0%
522-60-10-102	REGULAR SALARIES	312,088	364,744	52,656	16.9%
522-60-10-103	OVERTIME SALARIES	3,377	3,946	569	16.9%
522-60-10-109	WELLNESS INCENTIVE	1,000	1,000	0	0.0%
522-60-10	TOTAL SALARIES	319,615	372,840	53,225	16.7%
522-60-20-131	LIFE INSURANCE	820	953	133	16.2%
522-60-20-132	LABOR & INDUSTRIES	19,842	19,842	0	0.0%
522-60-20-133	MEDICAL/DENTAL	0	0	0	-
522-60-20-134	PENSIONS FULL TIME	42,039	48,841	6,802	16.2%
522-60-20-136	DEFERRED COMPENSATION	15,552	15,888	336	2.2%
522-60-20-138	MEDICARE	4,691	5,459	768	16.4%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	82,944	90,983	8,039	9.7%
522-60-20	TOTAL BENEFITS	82,944	90,983	8,039	9.7%
522-60-31-272	UNIFORMS	2,000	2,000	0	0.0%
522-60-31-275	OFFICE SUPPLIES		0	0	-
522-60-31-299	CLEANERS & FLUIDS	2,500	2,500	0	0.0%
522-60-31-301	SHOP TOWELS/RAGS	500	500	0	0.0%
522-60-31-302	WELDING SUPPLIES	400	400	0	0.0%
522-60-31-303	OILS & LUBRICANTS	6,000	6,000	0	0.0%
522-60-31-305	MARINE	500	500	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	11,900	11,900	0	0.0%
522-60-31-326	MISC- REPAIR PARTS	6,000	6,000	0	0.0%
522-60-31-333	AID CAR PARTS	5,000	5,000	0	0.0%
522-60-31-334	BATTERIES/AUTOMOTIVE	4,500	4,500	0	0.0%
522-60-31-335	LADDER TRUCK PARTS	10,000	10,000	0	0.0%
522-60-31-336	PUMPER PARTS	63,000	63,000	0	0.0%
522-60-31-337	STAFF VEHICLE PARTS	6,000	6,000	0	0.0%
522-60-31-338	TIRES/RIM	18,000	25,000	7,000	38.9%
522-60-31-345	MARINE PARTS	4,000	4,000	0	0.0%
	TOTAL REPAIR PARTS	116,500	123,500	7,000	6.0%
522-60-35-423	SHOP TOOLS	6,000	6,000	0	0.0%
	TOTAL SMALL EQUIPMENT	6,000	6,000	0	0.0%
522-60-30	TOTAL EQUIP- & SUPPLIES	134,400	141,400	7,000	5.2%
522-60-43-541	OUTSIDE TRAINING / TRAVEL / LODGING	8,000	20,000	12,000	150.0%
522-60-43-542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	8,000	20,000	12,000	150.0%
522-60-41-589	LAB TESTING	3,000	3,000	0	0.0%
522-60-42-579	POSTAGE	0	0	0	-
522-60-49-590	TOWING	1,000	1,000	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	4,000	4,000	0	0.0%
522-60-47-729	WASTE DISPOSAL	1,500	1,500	0	0.0%
522-60-48-701	MISC- EQUIP- MAINTENANCE	6,050	6,050	0	0.0%
522-60-48-725	OPTICOM EMITTERS	0	0	0	-
522-60-48-726	TIRE REPAIR AND ALIGNMENT	0	0	0	-
522-60-48-727	VEHICLE/MAINT	62,000	62,000	0	0.0%
522-60-48-728	VEHICLES/MAJOR OVERHAUL	0	0	0	-
522-60-48-730	WELDING	500	500	0	0.0%
522-60-48-737	MARINE REPAIRS	7,000	10,000	3,000	42.9%
522-60-48-738	ACCIDENT REPAIRS	4,000	4,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	81,050	84,050	3,000	3.7%
522-60-40	TOTAL PURCHASED SERVICES	93,050	108,050	15,000	16.1%
	TOTAL FLEET MAINTENANCE	630,009	713,274	83,265	13.2%

DIVISION: INFO & COMMUNICATIONS		2019	2020	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	5,199	7,279	2,080	40.0%
	OVERTIME HOURS	168	168	0	0.0%
	TOTAL PAID HOURS	5,367	7,447	2,080	38.7%
522-85-10-101	HOLIDAY / VACATION SELL-BACKS	3,000	3,000	0	0.0%
522-85-10-102	REGULAR SALARIES	281,432	345,433	64,001	22.7%
522-85-10-103	OVERTIME SALARIES	11,294	15,245	3,951	35.0%
522-85-10-109	WELLNESS INCENTIVE	1,000	1,000	0	0.0%
522-85-10	TOTAL SALARIES	296,726	364,678	67,952	22.9%
522-85-20-131	LIFE INSURANCE	723	893	170	23.4%
522-85-20-132	LABOR & INDUSTRIES	1,042	1,454	412	39.5%
522-85-20-133	MEDICAL/DENTAL	0	0	0	-
522-85-20-134	PENSIONS FULL TIME	31,173	39,481	8,308	26.7%
522-85-20-136	DEFERRED COMPENSATION	7,776	11,916	4,140	53.2%
522-85-20-138	MEDICARE	4,194	5,182	988	23.5%
522-85-20-139	SOCIAL SECURITY	4,344	4,344	0	0.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	49,251	63,269	14,018	28.5%
522-85-20	TOTAL BENEFITS	49,251	63,269	14,018	28.5%
522-85-31-275	OFFICE SUPPLIES				
522-85-31-297	COMPUTER SUPPLIES	10,000	10,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	10,000	10,000	0	0.0%
522-85-31-339	RADIO REPAIR PARTS	3,000	3,000	0	0.0%
522-85-31-340	BATTERIES	3,000	3,000	0	0.0%
522-85-31-341	NETWORK INFRASTRUCTURE PARTS	3,200	3,200	0	0.0%
522-85-31-342	COMPUTER/PRINTER/MONITOR PARTS	1,400	1,400	0	0.0%
522-85-31-343	PHONE REPAIR PARTS	1,000	1,000	0	0.0%
	TOTAL REPAIR PARTS	11,600	11,600	0	0.0%
522-85-35-417	OFFICE MACHINES	5,000	5,000	0	0.0%
522-85-35-418	COMPUTER WORKSTATIONS	0	0	0	-
522-85-35-419	LAPTOPS/MDC'S	0	0	0	-
522-85-35-420	PRINTERS	0	0	0	-
522-85-35-423	SHOP TOOLS	1,000	500	-500	-50.0%
522-85-35-426	RADIOS/PAGERS	1,000	1,000	0	0.0%
522-85-35-429	SERVER SOFTWARE	2,000	2,000	0	0.0%
522-85-35-430	CLIENT SOFTWARE	4,000	4,000	0	0.0%
	TOTAL SMALL EQUIPMENT	13,000	12,500	-500	-3.8%
522-85-30	TOTAL EQUIP- & SUPPLIES	34,600	34,100	-500	-1.4%
522-85-43-541	OUTSIDE TRAINING / TRAVEL / LODGING	8,300	21,300	13,000	156.6%
522-85-43-542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	8,300	21,300	13,000	156.6%
522-85-41-571	ALPHA PAGERS/AIR CARDS	26,000	29,000	3,000	11.5%
522-85-41-592	SOFTWARE CUSTOMIZATION	0	0	0	-
522-85-41-593	CONSULTANTS	3,000	3,000	0	0.0%
522-85-41-594	INTERNET CONNECTION		0	0	-
522-85-41-595	800 ACCESS FEES	76,704	76,704	0	0.0%
522-85-41-614	VALLEYCOM DISPATCHING	0	0	0	-
522-85-42-579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	105,704	108,704	3,000	2.8%
522-85-48-733	NETWORK INFRASTRUCTURE	23,330	23,330	0	0.0%
522-85-48-734	COMPUTER/PRINTER/MONITOR	1,500	1,500	0	0.0%
522-85-48-735	TELEPHONE T&M MAINT-	0	0	0	-
522-85-48-736	RADIO T&M MAINT-	5,000	5,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	29,830	29,830	0	0.0%
522-85-44-586	FILM/DEVELOPING	0	0	0	-
522-85-49-755	SOFTWARE CONTRACT	75,000	116,065	41,065	54.8%
522-85-49-756	TELEPHONE MAINT- CONTRACT	0	0	0	-
522-85-49-757	OFFICE EQUIPMENT CONTRACTS	18,267	18,267	0	0.0%
	TOTAL CONTRACT SERVICES	93,267	134,332	41,065	44.0%
522-85-40	TOTAL PURCHASED SERVICES	237,101	294,166	57,065	24.1%
	TOTAL INFO SYSTEMS	617,678	756,214	138,536	22.4%

DIVISION:	EMPLOYEE HEALTH BENEFITS	2019	2020	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522-95-20-180	CLAIM PAYMENTS	3,127,994	3,202,758	74,764	2.4%
522-95-20-181	TPA EXPENSES	112,043	111,391	-652	-0.6%
522-95-20-182	BROKER FEES	35,280	35,100	-180	-0.5%
522-95-20-183	STOP LOSS INSURANCE	644,746	843,831	199,085	30.9%
522-95-20-184	WELLNESS PROGRAM EXPENSES	0	0		
522-95-20-185	OTHER EXPENSES	5,000	5,000	0	0.0%
522-95-20-186	HRA DISBURSEMENT	262,500	201,000	-61,500	-23.4%
	TOTAL SELF-INSURANCE	4,187,563	4,399,081	211,518	5.1%
522-95-20-188	DENTAL	295,832	292,422	-3,410	-1.2%
	TOTAL DENTAL	295,832	292,422	-3,410	-1.2%
					-
522-95-20-189	HMO PREMIUM (GROUP HEALTH)	0	0	0	-
	TOTAL HMO	0	0	0	-
522-95-20-190	LEOFF 1 MEDICAL/DENTAL REIMBURSEMENT	167,000	225,000	58,000	34.7%
	TOTAL LEOFF 1 REIMBURSEMENT	167,000	225,000	58,000	34.7%
522-95-20	TOTAL EMPLOYEE HEALTH BENEFITS	4,650,394	4,916,503	266,109	5.7%

LINE ITEM DESCRIPTIONS

BARS	DESCRIPTION	
511-60-10-812	MEETINGS - COMMISSIONERS SALARIES	Covers costs at \$128 per meeting for Commissioner's meetings.
511-60-20-138	MEDICARE	Covers Medicare costs for Commissioners applied to salary.
511-60-20-139	SOCIAL SECURITY	Covers Social Security costs for our Commissioners.
511-60-41-832	PLANNING	Covers Strategic Planning and Commissioner expenses related to retreats, etc.
511-60-43-541	OUTSIDE TRAINING/MEETINGS NON-SALARY	Covers Commissioner expenses not related to salaries for meetings and planning sessions.
511-60-49-581	DUES - COMMISSIONERS	Covers approved Commissioners dues via WFCA, KCFCA, etc.
511-60-49-602	MEETINGS	Covers any additional meeting expenses for Commissioners, including printing, binding, or other expenses.
511-70-51-512	ELECTIONS	Ballot Expenses (covers prior year's expenses) Even year elections are twice the expense of odd year elections.
514-20-41-511	AUDIT	Annual fees for state mandated audit of financial records.
514-20-49-585	LICENSES	Pressure vessel licenses, and contractor licenses. Based on historical.
519-90-41-610	ACCREDITATION	Cost associated with the Accreditation process.
519-90-51-678	PROPERTY TAXES	Any costs associated with collection of property taxes.
522-05-10-111	EMPLOYEE LEAVE CASH OUT	Cash out of sick or vacation leaves for employees anticipated to retire during the year.
522-05-21-163	EMPLOYEE ASSISTANCE	Health Ventures employee assistance program.
522-05-21-164	EMPLOYEE RECOGNITION	Expenses for employee recognition program and banquet.
522-05-21-161	FOOD	Food provided at major incidents, day-long training sessions, business meetings, etc.
522-05-31-261	MISC- SUPPLIES	Miscellaneous supplies. Based on historical use.
522-05-31-273	DISASTER SUPPLIES	MRE's and other disaster supplies.
522-05-31-275	OFFICE SUPPLIES	Expenses for paper, pencils, pens, etc. and printer toner/copy machine overage charges.
522-05-31-306	EMERGENCY MANAGEMENT SUPPLIES	Supplies for EOC Operations.
522-05-32-381	FUEL	Fuel costs based on historical usage and increased fuel prices.
522-05-35-415	HOUSEWARES	Miscellaneous cooking utensils. Based on historical.
522-05-41-574	ATTORNEY/LEGAL	Expenses for legal representation.
522-05-41-575	NEGOTIATIONS	Expenses for contract negotiations with IAFF Local 2024.
522-05-41-578	HIRING/TESTING/INVESTIGATION	Costs associated with hiring new personnel, promotional exams, and background investigations.
522-05-41-615	HR COMPLIANCE TRAINING & INSTRUCTION	Costs associated with HR compliance, recruitment, and training.
522-05-41-593	CONSULTANTS	Costs for consultants utilized in planning efforts, or personnel development processes.
522-05-41-602	PLANNING	Costs associated with Strategic Leadership Planning and retreat efforts.
522-05-42-579	POSTAGE	Postage costs for inspection letters, newsletters, and all department mailings.
522-05-44-580	ADVERTISING (MEETING, BID, ETC)	Advertising costs for bids, public meetings, etc.
522-05-44-584	PUBLICATIONS	Cost for business related magazines, journals, and newspapers.
522-05-46-641	INS-/CASUALTY & LIAB-	Insurance coverage for liability, collision, fire, etc. Based on new policy annual renewal date.
522-05-46-642	INS-/LIFE & ACCIDENT	Long Term Disability insurance for non-contract employees.
522-05-46-643	EMPLOYMENT SECURITY	Expenses for unemployment. The district pays the full cost of unemployment compensation.
522-05-47-671	ELECTRICITY	Based upon historical usage and projected increases.
522-05-47-672	NATURAL GAS	Based upon historical usage and projected increases.
522-05-47-674	TELEPHONE	Based upon historical usage and projected increases.
522-05-47-675	WASTE DISPOSAL	Based upon historical usage and projected increases.
522-05-47-676	WATER/SEWER	Based upon historical usage and projected increases.
522-05-47-677	SURFACE WATER MANAGEMENT	Based upon historical usage and projected increases.
522-05-49-577	INVESTMENT FEES	King County investment fees.
522-05-49-581	DUES & MEMBERSHIPS	Memberships in various professional organizations such as WFC, AWC, NFPA, ICBO, etc.
522-05-49-582	TEMPORARY EMPLOYMENT	Any costs associated with unanticipated temporary help.
522-05-49-583	PRINTING & BINDING	Pre-printed forms and annual report. Based on historical.
522-05-49-607	EMERGENCY MANAGEMENT COORDINATION	Emergency Planning - jointly funded with City, School District, St. Francis & Lakehaven
522-05-49-691	SERVICE FEES	All fees, other than investment fees, associated with departmental business.
522-05-79-759	PROPERTY PAYMENTS	Previously utilized for Station 68 property acquisition.
522-05-51-761	KCFD 2 CONTRACT	Previously utilized Des Moines contract for service with Dist. 2.
522-05-50-791	CONTINGENCY	This is an account to cover unplanned significant expenditures.

DIVISION: ADMINISTRATION		
522.10.10.101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on employee input.
522.10.10.102	REGULAR SALARIES	Salaries for Administrative staff other than Ops, Training, and Prevention.
522.10.10.103	OVERTIME SALARIES	Overtime for non-exempt staff.
522.10.20.131	LIFE INSURANCE	Life Insurance provided by employer.
522.10.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
522.10.20.133	MEDICAL/DENTAL	Medical and dental plans paid by employer.
522.10.20.134	PENSIONS FULL TIME	Employer share of pension plans.
522.10.20.136	DEFERRED COMPENSATION	\$250.00/month DEFERRED COMPENSATION plan.
522.10.20.138	MEDICARE	Medicare contribution paid by employer.
522.10.20.139	SOCIAL SECURITY	Social Security contribution paid by employer.
522.10.35.416	FURNITURE & FURNISHINGS	Furnishings for Finance & Administration.
522.10.35.417	OFFICE MACHINES	Office machines for Finance & Administration.
522.10.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Training and Conferences for Administrative Staff.

DIVISION: BUSINESS OPERATIONS		
522.15.10.101	HOLIDAY / VACATION SELL-BACKS	Vacation sellbacks for non-contract employees per policy.
522.15.10.102	REGULAR SALARIES	Salaries for non-contract staff in Business Operations.
522.15.10.103	OVERTIME SALARIES	Overtime for non-exempt staff.
522.15.10.109	WELLNESS INCENTIVE	Wellness incentive for non-sick leave usage.
522.15.20.131	LIFE INSURANCE	Life Insurance provided by employer.
522.15.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
522.15.20.133	MEDICAL/DENTAL	Medical and dental plans paid by employer.
522.15.20.134	PENSIONS FULL TIME	Employer share of pension plans.
522.15.20.136	DEFERRED COMPENSATION	\$250.00/month DEFERRED COMPENSATION plan.
522.15.20.138	MEDICARE	Medicare contribution paid by employer.
522.15.20.139	SOCIAL SECURITY	Social Security contribution paid by employer.
522.15.31.275	OFFICE SUPPLIES	Office supplies for Business Operations team.
522.15.35.416	FURNITURE & FURNISHINGS	Furniture and furnishings for Business Operations team.
522.15.35.417	OFFICE MACHINES	Office machines for Business Operations team.
522.15.41.593	CONSULTANTS	Consultants to support Business Operations team.
522.15.42.579	POSTAGE	Postage for Business Operations.
522.15.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Training and conferences for Business Operations team.
522.15.43.542	TRAVEL/LODGING	Used if special circumstance arise for Training of Business Operations team.
522.15.48.701	MISC. EQUIP. MAINTENANCE	Equipment maintenance costs for Business Operations team.

DIVISION: OPERATIONS		
522.20.10.101	HOLIDAY / VACATION SELL-BACKS	Per firefighter contract, firefighters can schedule holidays off or they can cash them out. Based upon historical costs.
522.20.10.102	REGULAR SALARIES	Chief of Ops, B/C, Capt, Lt, and Firefighter regular salaries. Also includes Driver Pay.
522.20.10.103	OVERTIME SALARIES	Overtime costs for major events and maintaining staffing due to sick or disability leaves.
522.20.10.109	WELLNESS INCENTIVE/PRM	Per firefighter contract, firefighter benefit for non-sick leave usage.
522.20.20.131	LIFE INSURANCE	Life insurance provided by Employer.
522.20.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.20.20.133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522.20.20.134	PENSIONS FULL TIME	LEOFF 1 and 2 pension payments by Employer.
522.20.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month.
522.20.20.138	MEDICARE	Medicare contribution for all firefighters hired after 1985.
522.20.31.261	MISC. SUPPLIES	Misc. disposable supplies (e.g., ear protection, eye protection, particle masks, etc.)
522.20.31.264	PERSONAL PROTECTION EQUIPMENT (PPE)	Based on current gear inspections, three year replacements, and new hire requirements.
522.20.31.265	COVERALLS	Based on historical expenditures and new hires
522.20.31.266	EXTINGUISHERS & SUPPLIES	Based on historical expenditures.
522.20.31.267	FLARES	Based on historical expenditures.
522.20.31.270	MATERIAL (PROP PROT)	For plywood and other property protection after fires.
522.20.31.272	UNIFORMS	For Firefighters, Officers, and Chiefs departmental uniforms.
522.20.31.274	PASSPORT	For passport supplies based on historical expenditures.
522.20.31.275	OFFICE SUPPLIES	Office supplies for stations and Battalion Chief's Office.
522.20.31.304	HONOR GUARD	Supplies for our Honor Guard.
522.20.31.327	B.A. REPAIR PARTS	Breathing apparatus repairs based on projected expenditures.
522.20.31.328	EQUIP. REPAIR PARTS	For repair of miscellaneous firefighting equipment.
522.20.31.329	EXTINQUISHER/HYDRO REPAIR PARTS	For repair and hydro testing of extinguishers, repair of ground ladders, and parts for both.
522.20.31.330	HOSE REPAIR PARTS	For repair of damaged hose based on historical costs.
522.20.35.411	FIREFIGHTING EQUIP./REHAB SUPPLIES	Ropes, nozzles, and all replacement operations equipment. Also provides for Rehab supplies utilized at fire scenes.
522.20.35.412	HAND TOOLS	Replacement tools at stations and on engines
522.20.35.413	COMPLEX MAPS	Supplies for the development of District maps and complex maps for all responding apparatus (paper, binding, etc.).
522.20.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	For outside training, college classes and seminars
522.20.48.701	MISC. EQUIP/REPAIR	Outside repair of equipment, such as rescue tools, and ladder testing.
522.20.48.702	B.A. HYDRO REPAIR	For hydro testing B.A. or O2 bottles by outside company
522.20.48.703	B.A. REPAIR	SCBA repairs by outside companies
522.20.48.704	EXTINGUISHER REPAIRS / SERVICE	For hydro testing or repairing extinguishers based on historical.
522.20.48.705	HOSE REPAIR/TESTING	For testing and repair of hose based on NFPA recommendations and historical trends.
522.20.48.706	PROTECTIVE CLOTH. REPAIR	For repair of bunkers we can't do "in-house".
522.20.48.707	COMPRES./BREATH. APP.	For repair of compressor as necessary.
522.20.49.614	VALLEYCOM DISPATCHING	ValleyCom owner agency fees for dispatching services (moved to Ops in 2011).

DIVISION:	EMS	
522.24.10.101	HOLIDAY / VACATION SELL-BACKS	If we go to paramedics, personnel can schedule holidays off or they can cash them out.
522.24.10.102	REGULAR SALARIES	If we go to paramedics, their regular salaries. Not used currently.
522.24.10.103	OVERTIME SALARIES	Overtime for major events, sick coverage, training based on historical costs.
522.24.20.131	LIFE INSURANCE	Life insurance provided by Employer.
522.24.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.24.20.133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522.24.20.134	PENSIONS FULL TIME	LEOFF 1 and 2 pension payments by Employer.
522.24.20.136	DEFERRED COMPENSATION	Deferred Comp for EMS personnel at \$250/month.
522.24.20.138	MEDICARE	Medicare contribution for EMS personnel hired after 1985.
522.24.31.271	MEDICAL SUPPLIES	Medical supplies for patient care
522.24.31.282	DEFIBRILLATOR SUPPLIES	Defibrillator supplies for patient care (Not currently utilized).
522.24.31.298	DISEASE PREVENTION	Gloves, face shields, TB Masks and Vionex (our bug killing handi-wipes).
522.24.31.332	DEFIBRILLATOR REPAIR PARTS	Repair parts for defibrillator maintenance.
522.24.31.xxx	FUTURE CATEGORY (ALS/BLS)	Not utilized.
522.24.35.414	MEDICAL EQUIPMENT	For medical equipment such as backboards, etc.
522.24.35.423	SHOP TOOLS	Specialized tools for medical equipment maintenance.
522.24.41.587	INSTRUCTORS (OUTSIDE)	Outside providers to teach EMS CBT & other EMS-related education.
522.24.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Seminars and training for internal EMS instructors.
522.24.48.701	MISC. EQUIP MAINTENANCE	Equipment repairs provided by outside service providers.
522.24.48.731	DEFIBRILLATOR SERVICE	For required service or repairs of our defibrillators - low cost due to contractual coverage.
522.24.49.572	INFECTIOUS WASTE DISPOSAL	For disposal of infectious waste.
522.24.49.612	MEDICAL GASES	Medical oxygen costs.
522.24.49.751	DEFIB SERVICE CONTR.	The annual service contract on our defibrillator units.
DIVISION:	RESCUE	
522.22.48.701	MISC. EQUIP. MAINTENANCE	Repair of rescue equipment by outside vendors.
522.22.10.103	OVERTIME SALARIES	Total of overtime utilized by Rescue Team.
522.22.10.107	PREMIUM PAY	Premium pay for special operations teams.
522.22.20.134	PENSIONS FULL TIME	LEOFF pension payments by Employer.
522.22.35.431	RESCUE EQUIP	For replacement rescue equipment, webbing, etc.
522.22.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Outside training for rescue team.
DIVISION:	MARINE	
522.27.10.103	OVERTIME SALARIES	Total of overtime utilized by Marine Team.
522.27.10.107	PREMIUM PAY	Premium pay for special operations teams.
522.27.20.134	PENSIONS FULL TIME	LEOFF pension payments by Employer.
522.27.35.431	MARINE EQUIP	For replacement marine equipment, PFD, etc.
522.27.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Outside training for marine team.
522.27.48.701	MISC. EQUIP. MAINTENANCE	Repair of marine equipment by outside vendors.
DIVISION:	HEALTH & SAFETY	
522.23.10.102	REGULAR SALARIES	Not utilized.
522.23.10.103	OVERTIME SALARIES	Overtime for Peer-Fitness Trainers.
522.23.20.131	LIFE INSURANCE	Not utilized.
522.23.20.132	LABOR & INDUSTRIES	Not utilized.
522.23.20.133	MEDICAL/DENTAL	Not utilized.
522.23.20.134	PENSIONS FULL TIME	Not utilized.
522.23.20.136	DEFERRED COMPENSATION	Not utilized.
522.23.21.165	PHYSICAL FITNESS	Hearing tests + ACE fitness accreditations and training.
522.23.21.166	VACCINES	Employee vaccinations
522.23.21.167	MEDICAL EXAMS (WELL/FIT INITIATIVE)	Employee Health/Wellness/Fitness initiative.
522.23.21.169	MEDICAL EXAMS (DUTY FITNESS)	Employee return to work exams.
522.23.31.328	EQUIP/REPAIR PARTS	Fitness equipment repair based on historical.
522.23.41.587	INSTRUCTORS (OUTSIDE)	Not utilized.
522.23.43.542	TRAVEL/LODGING	Physical fitness equipment maintenance.
DIVISION:	HAZARDOUS MATERIALS	
522.25.10.103	OVERTIME SALARIES	Total of overtime utilized by Hazmat Team.
522.25.10.107	PREMIUM PAY	Premium pay for special operations teams.
522.25.20.134	PENSIONS FULL TIME	LEOFF pension payments by Employer.
522.25.35.418	HAZ MAT PROTECTION	For replacement suits and equipment.
522.25.35.419	HAZ MAT TOOLS/EQUIP	For replacement of damaged tools, etc.
522.25.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Outside training for Hazmat team.
522.25.48.701	MISC. EQUIP. MAINTENANCE	Repair of Hazmat equipment by outside vendors.

DIVISION: PREVENTION / INVESTIGATION		
522.30.10.101	HOLIDAY / VACATION SELL-BACKS	Vacation/holiday sell-backs for employees per policy and contract. Based on historical.
522.30.10.102	REGULAR SALARIES	Employee salaries.
522.30.10.103	OVERTIME SALARIES	Overtime for investigations.
522.30.20.131	LIFE INSURANCE	Life insurance provided by Employer.
522.30.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.30.20.133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522.30.20.134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522.30.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month.
522.30.20.138	MEDICARE	Medicare contribution.
522.30.31.279	CODE BOOKS	IBC Code books; IFC & IBC annual updates; current editions of NFPA documents.
522.30.31.281	REFERENCE BOOKS	Includes all code handbooks, computer program manuals, and all UFC and Haz Mat regulations on disk.
522.30.31.283	SUPRA BOXES	A clearing account for supra boxes.
522.30.35.416	FURNITURE & FURNISHINGS	Misc. replacement of small furniture (e.g., office chairs, file cabinets, etc.).
522.30.35.420	PHOTO EQUIPMENT	Digital camera equipment.
522.30.35.434	INVESTIGATION EQUIPMENT	Investigation tools and equipment.
522.30.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Specialized training for inspection certifications or fire investigations.
522.30.44.586	FILM/DEVELOPING/DIGITAL DOCUMENTATION	Film purchase and processing costs for fire investigations.
522.30.44.601	INVESTIGATION SERVICES	As required for outside investigations.
522.30.48.701	MISC. EQUIP. MAINTENANCE	Maintenance of investigation equipment, camera, gas detectors, etc.
522.30.48.708	FLOW TEST GAUGES REPAIR	Calibrate gauges used for Certificates of Water Availability required for new developments.
522.30.48.760	CITY OF FEDERAL WAY M&O	Maintenance and Operating expenses for City Hall office space.
DIVISION: PUBLIC EDUCATION		
522.35.10.101	HOLIDAY / VACATION SELL-BACKS	Vacation/holiday sell-backs for employee(s) per policy. Based on historical.
522.35.10.102	REGULAR SALARIES	Employee salaries.
522.35.10.103	OVERTIME SALARIES	Overtime for special events (including Operations personnel overtime) and PIO at incidents.
522.35.20.131	LIFE INSURANCE	Life insurance provided by Employer.
522.35.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.35.20.133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522.35.20.134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522.35.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month.
522.35.20.138	MEDICARE	Medicare contribution.
522.35.31.278	AUDIO/VISUAL AIDS	Materials and labor (if necessary) for posters/banners, props for mall show and school programs, computer clip art and graphics software, professional videos/audiotapes and blank audio tape and videotape, etc.
522.35.31.286	EDUCATIONAL PROGRAM SUPPLIES	Materials for educational programs including pre-school programs, K-12 school programs; annual inspection / brochure mailings to all businesses, EMS week; Community Events; Change Your Clock campaign; etc.
522.35.35.412	HAND TOOLS	Small tools such as battery testers and battery-operated screwdrivers to install smoke detectors.
522.35.41.597	EDUCATIONAL PROGRAMS/WEBSITE PROGRAMS	Purchased services such as printing and development of educational programs.
522.35.41.608	CPR / FIRST AID	Public programs and related supplies.
522.35.41.613	CERT PROGRAM	Funding to assist the cities with the CERT and NET programs.
522.35.42.579	POSTAGE	Public Education Postage costs for shipping.
522.35.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Training and classes for Public Educators, Washington Public Fire Educators Workshops, Public Relations Society of America Workshops, Western Public Fire Educators Conference, etc.
522.35.48.701	MISC. EQUIP. MAINTENANCE	Costs of repairing any equipment damaged during the year.

DIVISION: TRAINING		
522.40.10.101	HOLIDAY / VACATION SELL-BACKS	Vacation/holiday sell-backs for employees per policy and contract. Based on historicals.
522.40.10.102	REGULAR SALARIES	Employee salaries.
522.40.10.103	OVERTIME SALARIES	Normal overtime as well as recruit class overtime.
522.40.20.131	LIFE INSURANCE	Life insurance provided by Employer.
522.40.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.40.20.133	MEDICAL/DENTAL	Medical and dental plans paid by employer.
522.40.20.134	PENSIONS FULL TIME	Employer share of pension plan.
522.40.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month.
522.40.20.138	MEDICARE	Medicare contribution paid by Employer.
522.40.31.261	MISC. SUPPLIES	For drill defib patches, oxygen cannula, and Amkus tool cars.
522.40.31.277	AUDIO/VISUAL FILMS/SOFTWARE	Training films software.
522.40.31.278	AUDIO/VISUAL AIDS	For added training aids.
522.40.31.281	REFERENCE BOOKS	Purchase of IFSTA manuals for personnel.
522.40.35.411	FIREFIGHTING EQUIP.	Misc. equipment for live-fire drills.
522.40.35.416	FURNITURE & FURNISHINGS	Replacement of furnishings (chairs, etc.).
522.40.35.417	OFFICE MACHINES	Small Office machines.
522.40.35.421	AUDIO/VISUAL EQUIP	Small AV equipment.
522.40.41.587	INSTRUCTORS (OUTSIDE)	Outside instructors for employee classes.
522.40.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Training division personnel classes and seminars.
522.40.45.622	PORTABLE SANITATION SERVICES	Rental of portable toilet facilities (e.g., Honey Bucket) for drill ground and live fire drills.
522.40.48.701	MISC. EQUIP. MAINTENANCE	Repairs of small equipment.
DIVISION: FACILITIES MAINTENANCE		
522.50.10.101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employee(s) per policy. Based on historicals.
522.50.10.102	REGULAR SALARIES	Employee Salaries
522.50.10.103	OVERTIME SALARIES	Overtime to cover work not completed on duty hours.
522.50.20.131	LIFE INSURANCE	Life insurance provided by Employer.
522.50.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.50.20.133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522.50.20.134	PENSIONS FULL TIME	Employer share of pension plans.
522.50.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month
522.50.20.138	MEDICARE	Medicare contribution paid by employer.
522.50.31.262	BATTERIES	Disposable batteries for all Department activities.
522.50.31.275	OFFICE SUPPLIES	Miscellaneous office supplies.
522.50.31.287	GROUND MAINT. SUPPLIES	Misc. ground maintenance equipment (e.g., water hoses, rakes, shovels, sprinklers,
522.50.31.289	BLDG. MTLs & SUPPLIES	Miscellaneous building materials and supplies.
522.50.31.290	CLEANING & SANITATION	Station supplies (toilet paper/paper towels/soap).
522.50.31.291	ELECTRICAL SUPPLIES	Lighting, bulbs, and repairs.
522.50.31.292	PAINT & PAINTING SUPPLIES	Supplies to paint our facilities when necessary.
522.50.31.293	PLUMBING SUPPLIES	Valves, pipes, and fittings.
522.50.31.294	MATTRESS REPLACEMENTS	Mattresses needing replacement in Department stations.
522.50.31.295	NUTS/BOLTS/SCREWS	Small hardware.
522.50.31.331	HYDRANT/TEST PARTS	All equipment, glue, etc. used for testing our hydrants.
522.50.35.423	SHOP TOOLS	Tool replacement and upgrade.
522.50.35.424	GENERATORS	Station generator maintenance supplies.
522.50.41.600	ENGINEERING SERVICES	Minor Engineering Services.
522.50.41.601	ARCHITECTURAL SERVICES	Minor Architectural Services.
522.50.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Training for facilities personnel.
522.50.45.621	MISC. EQUIP RENTAL	Rental of equipment utilized in facilities work.
522.50.48.701	MISC. EQUIP. MAINTENANCE	Outside repair service.
522.50.48.709	APPLIANCE REPAIR/REPLACE	Repair or replace appliances
522.50.48.710	GROUND/FACILITIES MAINTENANCE	Repairs and upgrades via outside vendors.
522.50.48.711	CARPET CLEANING	Carpet, couch cleaning.
522.50.48.712	DOOR REPAIR	All bay door repairs.
522.50.48.713	ELECTRICAL REPAIR	Miscellaneous electrical repair and parts.
522.50.48.714	GLAZIER	Glass replacement.
522.50.48.715	LOCKSMITH	Keys, lock sets, etc.
522.50.48.716	PLUMBING	Professional plumbing services
522.50.48.717	TRAFFIC CONTROL/SIGNS	Stop light repair station ramps.
522.50.48.718	WEED CONTROL	Weed abatement at all properties.
522.50.48.719	ROOF/REPAIR	Repair of roofs at all Department facilities..
522.50.48.720	CATCH BASIN CLEANING	Catch basins & all drains/holding ponds.
522.50.48.721	PEST CONTROL	Ant and other pest control by outside vendor.
522.50.48.722	ALARM SYSTEMS REPAIR / MONITORING	Testing and monitoring all systems.
522.50.48.723	FIRE PROTECTION SYSTEMS REPAIR	Testing all systems.
522.50.48.724	PERMITS	For station upgrades, as well as annual for fuel farms, pressure vessels, etc.
522.50.48.732	GENERATORS	Annual station generator services. Fuel farms, pressure vessels, water tanks, etc.
522.50.49.752	HVAC CONTRACT	Contract services for Heating/Ventilation/Air Conditioning equipment.
522.50.49.758	GROUND MAINT. CONTRACT	Contract services for stations grounds maintenance.
522.50.49.762	JANITORIAL SERVICES	Contract to clean and maintain front offices at Headquarters

DIVISION:	FLEET MAINTENANCE	
522.60.10.101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on historical.
522.60.10.102	REGULAR SALARIES	Employee Salaries.
522.60.10.103	OVERTIME SALARIES	Overtime for jobs that run past normal working hours.
522.60.20.131	LIFE INSURANCE	Life insurance provided by employer.
522.60.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.60.20.133	MEDICAL/DENTAL	Medical and dental plans paid by the Employer.
522.60.20.134	PENSIONS FULL TIME	Employer share of pension plans.
522.60.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month.
522.60.20.138	MEDICARE	Medicare contribution paid by employer.
522.60.31.272	UNIFORMS	Coveralls, boots, uniforms.
522.60.31.299	CLEANERS & FLUIDS	Vehicle wax, antifreeze, truck wash, etc.
522.60.31.301	SHOP TOWELS/RAGS	Shop towels, grease sweep.
522.60.31.302	WELDING SUPPLIES	Welding gas, rods, wire.
522.60.31.303	OILS & LUBRICANTS	Engine oil, trans oil, gear oil, grease.
522.60.31.305	MARINE	Marine 67 supplies.
522.60.31.326	MISC. REPAIR PARTS	Parts not otherwise categorized.
522.60.31.333	AID CAR PARTS	Repair parts for our aid units.
522.60.31.334	BATTERIES/AUTOMOTIVE	Vehicle batteries.
522.60.31.335	LADDER TRUCK PARTS	Parts for Ladder 62's Aerial and Engine 64's Quint (aerial with a pump).
522.60.31.336	PUMPER PARTS	Parts for all Engines.
522.60.31.337	STAFF VEHICLE PARTS	Parts for the staff vehicles used by Admin. and other divisions.
522.60.31.338	TIRES/RIM	Tires, rims for all vehicles.
522.60.31.345	MARINE PARTS	Marine 67 parts.
522.60.35.423	SHOP TOOLS	Tools to be utilized by Fleet, including replacement.
522.60.41.589	LAB TESTING	Spectrum analysis of fluids.
522.60.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Training conferences and certification.
522.60.47.729	WASTE DISPOSAL	Repair of equipment that is sent out to a vendor.
522.60.48.726	TIRE REPAIR AND ALIGNMENT	Repair of apparatus tires and alignment sent out to vendor.
522.60.48.727	VEHICLE/MAINT	Maintenance sent out to vendor (A/C, Emission testing and major repairs).
522.60.48.728	VEHICLES/MAJOR OVERHAUL	Scheduled major overhaul of apparatus sent out to a vendor.
522.60.48.730	WELDING	Certified welding.
522.60.48.737	MARINE REPAIRS	Marine 67 repairs.
522.60.48.738	ACCIDENT REPAIRS	Accident repairs of apparatus.
522.60.49.590	TOWING	Costs for towing apparatus that breaks down.
DIVISION:	INFO & COMMUNICATIONS	
522.85.10.101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on employee input.
522.85.10.102	REGULAR SALARIES	Employee Salaries
522.85.10.103	OVERTIME SALARIES	Overtime for jobs that run past normal working hours.
522.85.20.131	LIFE INSURANCE	Life insurance provided by Employer.
522.85.20.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.85.20.133	MEDICAL/DENTAL	Medical and Dental plans paid by employer.
522.85.20.134	PENSIONS FULL TIME	Employer share of pension plans.
522.85.20.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month
522.85.20.138	MEDICARE	Medicare contribution paid by employer.
522.85.31.297	COMPUTER SUPPLIES	Purchased supplies, such as ribbons, disks, etc.
522.85.31.339	RADIO REPAIR PARTS	Parts for repair of radio systems.
522.85.31.340	BATTERIES	Replacement batteries for portable radios.
522.85.31.341	NETWORK INFRASTRUCTURE PARTS	Parts for repair of network infrastructure.
522.85.31.342	COMPUTER/PRINTER/MONITOR PARTS	Parts for repair of computers/printers/monitors - replacement printers.
522.85.31.343	PHONE REPAIR PARTS	Parts for repair of telephone systems.
522.85.35.417	OFFICE MACHINES	Misc. small office machine replacement.
522.85.35.423	SHOP TOOLS	Purchases replacement tools.
522.85.35.426	RADIOS/PAGERS	Purchases replacement fire dept. pager & radios.
522.85.35.429	SERVER SOFTWARE	Software for servers as needed.
522.85.35.430	CLIENT SOFTWARE	Software for P.C.'s as needed.
522.85.41.571	ALPHA PAGERS/AIR CARDS	Alpha pagers per firefighter contract, and air cards for all MDCs.
522.85.41.592	SOFTWARE CUSTOMIZATION	Customization of major application packages.
522.85.41.593	CONSULTANTS	Software Support for Network system by outside vendors.
522.85.41.594	INTERNET CONNECTION	Internet connection fees.
522.85.41.595	800 ACCESS FEES	800 MHz access fees for radios and MDC's.
522.85.41.614	VALLEYCOM DISPATCHING	ValleyCom owner agency fees for dispatching services (moved to Ops in 2011).
522.85.42.579	POSTAGE	IT Postage costs for shipping.
522.85.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	Ongoing training for Info Systems personnel.
522.85.48.733	NETWORK INFRASTRUCTURE	Time & Material Maintenance on network infrastructure.
522.85.48.734	COMPUTER/PRINTER/MONITOR	Time & Material Maintenance on computers/printers/monitors.
522.85.48.735	TELEPHONE T&M MAINT.	Time & Material Maintenance of the telephone systems.
522.85.48.736	RADIO T&M MAINT.	Time & Material Maintenance of the radio systems.
522.85.49.755	SOFTWARE CONTRACT	Annual contract fees on major application software and misc. software.
522.85.49.756	TELEPHONE MAINT. CONTRACT	Moved to 522.05.47.674.
522.85.49.757	OFFICE EQUIPMENT CONTRACTS	Annual contract fees on copiers, etc.

DIVISION: EMPLOYEE HEALTH BENEFITS		
522.95.20.180	CLAIM PAYMENTS	Medical claims paid by the District.
522.95.20.181	TPA EXPENSES	Costs for Third Party Administrator (EBMS)
522.95.20.182	BROKER FEES	Fees paid for Broker, Gallagher Associates.
522.95.20.183	STOP LOSS INSURANCE	Cost of stop loss insurance.
522.95.20.184	WELLNESS PROGRAM EXPENSES	Any future costs for new wellness programs tied directly to the medical program.
522.95.20.185	OTHER EXPENSES	Any non-anticipated costs for mailings, claim preparation. Etc.
522.95.20.186	HRA DISBURSEMENT	Annual January payment of \$1500 per employee for health reimbursement account.
522.95.20.188	DENTAL	Cost of dental coverage for employees.
522.95.20.189	HMO PREMIUM (GROUP HEALTH)	Costs for employees enrolled with Group Health medical program.
522.95.20.190	LEOFF 1 MEDICAL/DENTAL REIMBURSEMENT	Costs for LEOFF 1 medical and dental for retirees, including long term case through AFLAC or Met Life.

**REVENUE FORECASTS 2020
and BEYOND**

Forecasting the Future

Forecasting revenues has become a near impossibility with volatile markets, assessed values which fluctuate from a loss of nearly 8% in one year to an increase of nearly 15.15%. Projections for 2020's assessed values appear to be stabilizing around the 4-5% range. Beyond 2020, there are no solid projections to present to our community as the "unknowns" far exceed the "knowns".

The ongoing challenge will be to maintain staffing levels in these fiscally volatile times. On the Capital side, the passage of the \$39-million-dollar bond provided a much needed capital infusion to replace aging apparatus, safety equipment, fire station seismic upgrades and overall technological improvements. However, economic development and population growth in our service area will drive additional capital needs in the very near future.

Should revenues not keep up with necessary expenditures in 2020 and beyond, the Board of Fire Commissioners and Administrative Staff will likely examine the following areas (amongst others) in order to maintain a balanced budget approach:

- Looking at past practices relative to reducing overall expenditures gleaned through the lean years of the recession (i.e. allowing normal attrition to assist in reducing expenditures, eliminating all discretionary expenses, etc.).
- Closely examining the key 2020 expense areas that increased relative to identifying a means to reduce these line items in 2021 and beyond (i.e. working with Labor relative to limiting personnel cost increases, and also examining the self-funded medical plan to ensure it is still the most efficient use of medical expenditures).
- Identifying potential revenue enhancements, such as a public/private partnership relative to patient transports for a fee utilizing the fleet of staffed aid cars.
- Utilizing our updated Strategic Planning process which involved many members of the department, and the community as well, relative to identifying new approaches to balance revenues and expenses in the most efficient manner possible.

The challenges associated with 2020 and beyond will require strong leadership from the Board of Fire Commissioners and Administrative Staff, coupled with support from all members of the fire district, in order to maintain the Class 2 rated department that our community enjoys. Challenges will continue both on the revenue side, as well as on the expense side. With most fire entities utilizing a combination of the benefit charge, excess levies, property taxes, and bond issues to maintain and enhance revenues, South King Fire & Rescue's leadership must strategically consider funding options that will secure long term stability and enable the district to keep up with the significantly increasing emergency call volumes anticipated in 2020 and beyond.

Fiscal year 2020 is balanced from the perspective of the Operating Budget compared with Revenues.