



SOUTH KING FIRE & RESCUE

2012

OPERATING AND CAPITAL BUDGETS

October 25th, 2011

2012 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. While the name of the fire department was changed several years ago, following the merger of the Federal Way Fire Department and K.C.F.P.D. #26, the emergency services our citizens have come to expect have been maintained as well as possible during the current economic downturn. However, maintaining our fire district in the throes of an economic crisis Nationwide is not an easy thing.

The 2012 budget reflects the given fact that we continue see property values decline, and thus revenues for the fire district decline as well. Economic indicators have not stabilized, and 2012 reflects the third year in a row that the fire district will receive less revenue than it did the year before. Over a three year period, property values have declined on average 15% to 25%, with some properties seeing even more significant of a drop. This equates to a decline in revenues for the fire district at *over* 20% during that same three year period. The fire district's 2012 budget reflects another year with reductions in revenue due to the loss of assessed valuation locally.

A combination of significant budget cuts over the past three years; a reduction of sixteen department staff positions since January of 2010; and judicious use of well planned for reserves, have all been utilized in 2010, 2011, as well as in this 2012 budget. As this downturn continues, the fire district must plan for future reductions or revenue enhancements in order to maintain the level of service the citizens of South King Fire & Rescue have come to expect. The Board of Fire Commissioners and Administrative Team will continue to plan for any and all eventualities as the 2012 budget year unfolds, with an eye to the future.

On the revenue side, this budget reflects maintaining the statutory limit of \$1.50 per \$1,000 of assessed valuation as is available to fire districts. However, the revenues will be impacted by the decline in assessed values totaling another \$1,497,034 in direct revenue stream losses from property taxes in 2012 (this equates to a total loss of \$5,742,772 over a three year period, or a 22.14% reduction in revenues since 2009). We have implemented significant cuts across all portions of the budget beginning back in 2010, including but not limited to the following:

- Closing one Aid Car and reducing an additional Aid Car to part-time staffing, saving overtime and direct personnel costs.
- Maintaining a hiring freeze on all positions (South King Fire & Rescue is currently down 17 positions since January of 2010).

- Freezing salaries across all non-contract and Administrative positions in 2011 and 2012.
- Continuing to allow a reduction in staffing through attrition (including a Battalion Chief position that will not be filled in 2012).
- Identifying potential RIF positions for 2012.
- Reducing Public Education programs.
- Reducing Capital expenditures so that only debt service and critical infrastructure purchases are initiated.
- Eliminating all non-mandatory program costs.

On the revenue side, we have used a 7.79% reduction in Assessed Valuation on existing properties as the initial basis for the 2012 revenue projections (again, this is a total 22.14% loss over a three year period when counting all revenues). This is something that the fire district has *never had to face*. Final numbers for assessed valuation will not be known until early December of 2011. The final levy rate will also be determined at that time, although we are projecting to collect our full \$1.50 at this time. Property taxes on existing parcels are estimated at \$17,743,700 (a reduction of 7.67%) and new construction at \$30,606 (down \$44,048 as compared with 2011, and a reduction of 88% from 2009) for combined 2012 property tax revenue (less projected delinquent taxes of \$177,743 at 1%) of \$17,596,562. Total revenues for 2012 are projected at \$20,198,132 (down from \$25,940,904 in 2009, \$22,369,694 in 2010, and \$21,612,646 in 2011).

Projections for 2013 and 2014, obtained from the King County Assessor's office, suggest that property values will flatten in 2013 or 2014, but increases are not anticipated until after 2014 (potentially by the 2015 budget). However, even that is not assured. The goal of the fire district is to have revenues equal to expenditures by 2014, or 2015 at the latest. However, nobody can predict what the coming years will actually bring forth relative to property values.

In the final analysis, the leadership within the fire district, from the elected Board of Fire Commissioners throughout the entire organization, will continue to work together in determining methodical strategies to work through the current downturn in the economy while still planning for the future. This budget reflects that strategic planning effort and the emphasis we place on providing emergency services for the citizens we serve. The future is still uncertain, but we will undoubtedly determine a proper methodology for ensuring that South King Fire & Rescue lives up to its mission statement:

“We help people by responding with professional Fire Department services.”

OPERATING BUDGET

Total operating expenses for 2012 at \$22,257,597 are projected to *decrease* from 2011's budget by 1.18% or \$264,848 for the upcoming fiscal year (an overall budgetary reduction of \$1,059,370 that includes a non-payment into the scheduled capital reserves). This has been accomplished by cuts throughout the budget. The only significant areas of increase are the market adjustment and cost of living for Union members driven by the 2009-2012 collective bargaining agreement, ratified in July of 2008, an increase in our medical costs, and some increased programmatic costs in Operations (such as for contractual dispatch services). The reduction in operating expenses continues a trend established in 2011; something this fire district has never had to deal with. The total operating budget expenses for 2012 are shown below as compared with 2011:

TOTAL DISTRICT EXPENSES DESCRIPTION	2011 BUDGET	2012 BUDGET	VARIANCE	
			AMOUNT	PERCENT
REGULAR HOURS	377,092	350,468	-26,624	-7.1%
OVERTIME HOURS	8,048	11,960	3,912	48.6%
TOTAL PAID HOURS	385,139	362,428	-22,711	-5.9%
WELLNESS INCENTIVE	104,000	112,500	8,500	8.2%
HOLIDAY SELL-BACKS	226,183	288,183	62,000	27.4%
REGULAR SALARIES	14,107,148	13,587,918	-519,230	-3.7%
OVERTIME SALARIES	453,636	684,665	231,029	50.9%
PREMIUM PAY	75,152	74,860	-292	-0.4%
TOTAL SALARIES	14,966,118	14,748,125	-217,993	-1.5%
TOTAL EMPLOYEE LEAVE CASH OUT	0	0	0	-
TOTAL EMPLOYEE HEALTH BENEFITS	2,815,538	3,075,480	259,942	9.2%
TOTAL EMPLOYEE RELATED PROGRAMS	23,587	23,587	0	0.0%
TOTAL EMPLOYEE NON-MEDICAL BENEFITS	2,052,911	1,994,197	-58,714	-2.9%
TOTAL EMPLOYEE BENEFITS	4,892,036	5,093,264	201,228	4.1%
MISCELLANEOUS SUPPLIES	321,180	297,780	-23,400	-7.3%
REPAIR PARTS	130,650	113,150	-17,500	-13.4%
SMALL EQUIPMENT	75,588	68,839	-6,749	-8.9%
TOTAL EQUIP. & SUPPLIES	527,418	479,769	-47,649	-9.0%
OUTSIDE TRAINING / TRAVEL / LODGING	113,704	73,900	-39,804	-35.0%
RENTAL SERVICES	1,500	1,500	0	0.0%
MAINTENANCE SERVICES	190,920	172,362	-18,558	-9.7%
MISCELLANEOUS SERVICES	307,700	254,200	-53,500	-17.4%
CONTRACT SERVICES	507,861	549,308	41,447	8.2%
TOTAL PURCHASED SERVICES	1,121,685	1,051,270	-70,415	-6.3%
TOTAL DEBT SERVICE	141,000	21,000	-120,000	-85.1%
TOTAL CONTINGENCY	75,000	75,000	0	0.0%
TOTAL ELECTIONS	150,000	150,000	0	0.0%
TOTAL ELECTION COSTS	150,000	150,000	0	0.0%
TOTAL AUDIT	10,500	11,190	690	6.6%
TOTAL LICENSES	500	500	0	0.0%
TOTAL FINANCIAL AND RECORDS SERVICES	11,000	11,690	690	6.3%
TOTAL OTHER GENERAL GOVERNMENT SERVICES	0	0	0	-
TOTAL COMMISSIONER SALARIES	49,920	49,920	0	0.0%
TOTAL COMMISSIONER BENEFITS	3,819	3,819	0	0.0%
TOTAL COMMISSIONER PLANNING	16,450	4,240	-12,210	-74.2%
TOTAL COMMISSIONER EXPENSES	70,188	57,979	-12,209	-17.4%
TOTAL FUEL & LUBE	150,000	150,000	0	0.0%
TOTAL INSURANCE	131,000	131,000	0	0.0%
TOTAL UTILITIES	287,000	288,500	1,500	0.5%
TOTAL DISTRICT EXPENSES	22,522,445	22,257,597	-264,848	-1.18%

CAPITAL BUDGET

The capital reserves funding system has identified the following for purchase in 2012:

SCHEDULED MAJOR CAPITAL PROJECTS / EQUIPMENT	
STATION 68 ROOF	193,000
PROPERTY/DEBT PAYMENT	279,632
	0
TOTAL	472,632

For 2012, the capital reserves budget reflects \$234,000 in debt service to pay for the 320th future training center and emergency operations center property, two replacement engines, one replacement aerial with a pump, as well as a payment of \$45,632 to Quadrant for the 320th street overlay project (payments continue through 2016); plus an additional \$193,000 to replace the failing roof at Station 68, the current Training and maintenance Center for the district.

The Scheduled Minor Capital Equipment for Operations and other departmental divisions (items typically under \$10,000 in value that are not specifically identified in the capital schedule) has been cut in totality for 2012.

The scheduled Minor Facilities Upgrades (items typically not on the capital reserves schedule, but needing to be addressed via the budget process) has been cut in totality for 2012.

The total amount budgeted for Capital expenditures in 2012 have been limited to only the debt service payments of \$234,000 and \$45,632, coupled with the necessary roof replacement at Station 68. This totals \$472,632 in expenditures from Capital reserves.

In addition, due to the loss of assessed valuation, there will be no contribution to Capital Reserves in 2012.

PROJECTED REVENUES

A detailed breakout of the 2012 projected revenues is shown on the following pages. Property taxes are based upon a projected Assessed Valuation of \$11,849,536,729 (for comparison, 2009s A/V was \$15,525,149,787). This is a decrease of 7.67% on existing properties, a reduction of 59% on new construction, and is something the fire district has *never* had to face for three years running.

SOUTH KING FIRE & RESCUE	
2012 REVENUES	
PROPERTY TAXES	17,596,562
ALTERNATE FUNDING	0
KCEMS BASIC LIFE	1,321,873
KCEMS MEDIC ONE RENT / FUEL	35,000
VALLEY REGIONAL CONTRACT AS OF 2009	614,032
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	121,586
SALE OF SURPLUS EQUIPMENT	0
MISCELLANEOUS REVENUE/CPR & FIRST AID/JATC RENT	17,400
TOTAL REVENUES	20,198,132
TAX REVENUE REQUEST FOR 2012	
BASE TAXES	17,743,700
DELINQUENT TAX ADJUSTMENT	-177,743
NEW CONSTRUCTION	30,606
TOTAL TAX REVENUE AVAILABLE	17,596,562

AVAILABLE FUNDING, EXPENSES & RESERVES	
TAX REVENUES	17,596,562
ALTERNATE FUNDING	0
OTHER REVENUES	2,601,570
TOTAL REVENUES	20,198,132
TOTAL OPERATING EXPENSES	22,257,597
NECESSARY INCREASES IN LONG TERM CARE RESERVES	0
NECESSARY INCREASES IN CASH ON HAND	0
BUDGET DEFICIT EXPENSES VERSUS REVENUES	-2,059,464

PROJECTED BALANCE SHEET INFORMATION

The following information summarizes revenues, expenses and fund balances. January 1, 2012 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.

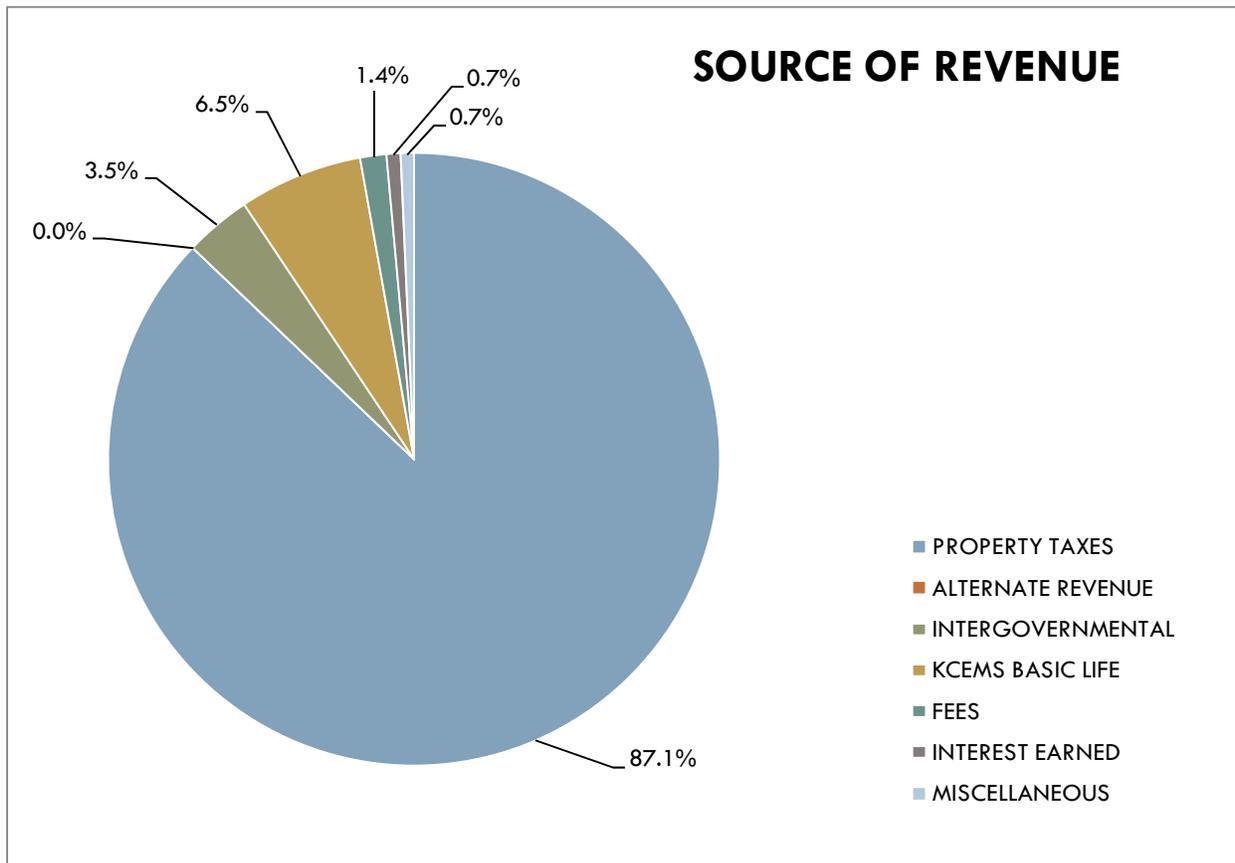
The Board of Commissioners has established a *minimum* goal of maintaining \$8,000,000 in combined General Fund and Reserve Accounts to have invested at the beginning of any given year simply to meet payroll and programmatic funding needs. We have met that goal heading into 2012 and 2013.

PROJECTED FUND BALANCES AS OF JANUARY 2012	
GENERAL FUND ACCOUNT	10,596,822
CAPITAL RESERVE	3,584,870
CONTINGENCY CASH RESERVE	1,750,000
EMPLOYEE MEDICAL RESERVE	450,000
LEOFF 1 LTC / SICK LEAVE RESERVE	<u>1,000,000</u>
TOTAL OF RESERVES AND CASH	17,381,692
PROJECTED FUND BALANCES AS OF JANUARY 2013	
GENERAL FUND ACCOUNT	8,537,358
CAPITAL RESERVE	3,112,238
CONTINGENCY CASH RESERVE	1,750,000
EMPLOYEE MEDICAL RESERVE	450,000
LEOFF 1 LTC / SICK LEAVE RESERVE	<u>1,000,000</u>
TOTAL OF RESERVES AND CASH	14,849,596

The funds available as of January 2013 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.

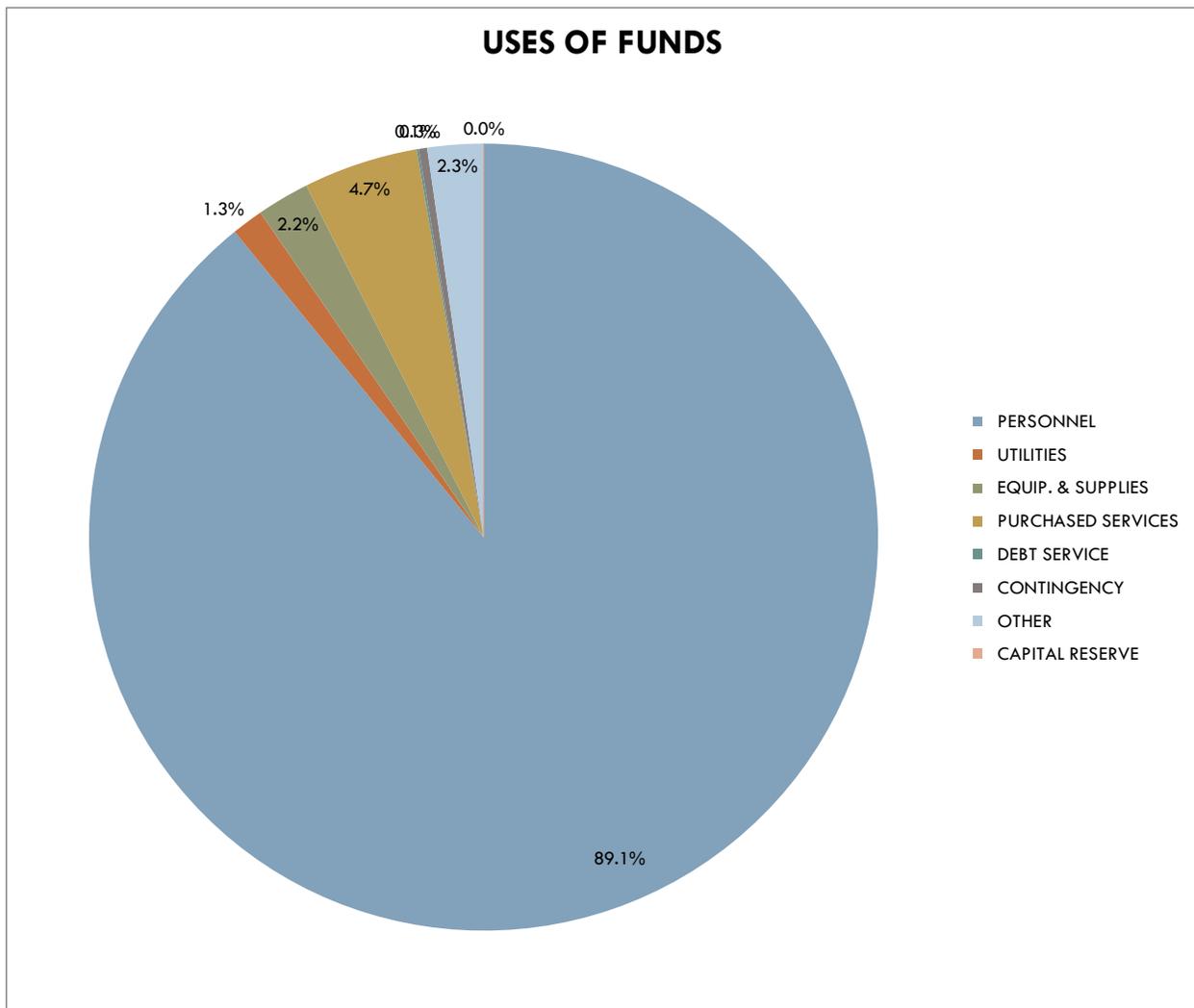
SOURCES OF FUNDS

Property taxes remain the primary source of funding for South King Fire & Rescue at 87.1% 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. 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. Clearly, property taxes remain the primary source of fire department funding.



USES OF FUNDS

Personnel costs continue to dominate the uses of funds at 89.1%. This is to be expected since we are a service provider with low overhead and supply costs.



DIVISIONAL OPERATING BUDGETS

ACCT CODE	DESCRIPTION	2011	2012	VARIANCE	
		BUDGET	BUDGET	AMOUNT	PERCENT
DIVISION:	LEGISLATIVE - COMMISSIONERS	2011	2012	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
511.60.10.812	MEETINGS - COMMISSIONERS SALARIES	49,920	49,920	0	0.0%
	TOTAL COMMISSIONERS SALARIES	49,920	49,920	0	0.0%
511.60.10	TOTAL COMMISSIONER SALARIES	49,920	49,920	0	0.0%
511.60.20.138	MEDICARE	724	724	0	0.0%
511.60.20.139	SOCIAL SECURITY	3,095	3,095	0	0.0%
	TOTAL COMMISSIONERS BENEFITS	3,819	3,819	0	0.0%
511.60.20	TOTAL COMMISSIONER BENEFITS	3,819	3,819	0	0.0%
511.60.41.832	PLANNING	3,000	1,500	-1,500	-50.0%
511.60.43.541	OUTSIDE TRAINING/MEETINGS NON-SALARY	8,170	1,500	-6,670	-81.6%
511.60.49.581	DUES - COMMISSIONERS	5,040	1,000	-4,040	-80.2%
511.60.49.602	MEETINGS	240	240	0	0.0%
	TOTAL COMM. PLANNING	16,450	4,240	-12,210	-74.2%
511.60.40	TOTAL COMMISSIONER PLANNING	16,450	4,240	-12,210	-74.2%
	TOTAL COMMISSIONER EXPENSES	70,189	57,979	-12,210	-17.4%
DIVISION:	LEGISLATIVE - ELECTION COSTS	2011	2012	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	2011	2012	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
514.20.41.511	AUDIT	10,500	11,190	690	6.6%
	TOTAL AUDIT	10,500	11,190	690	6.6%
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	11,000	11,690	690	6.3%
DIVISION:	OTHER GENERAL GOVERNMENT SERVICES	2011	2012	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	2011	2012	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522.05.10.167	EMPLOYEE LEAVE CASH OUT	0	0	0	-
522.05.10	TOTAL EMPLOYEE LEAVE CASH OUT	0	0	0	-
522.05.21.163	EMPLOYEE ASSISTANCE	13,587	13,587	0	0.0%
522.05.21.164	EMPLOYEE RECOGNITION	10,000	10,000	0	0.0%
	TOTAL EMPLOYEE RELATED PROGRAMS	23,587	23,587	0	0.0%
522.05.20	TOTAL BENEFITS	23,587	23,587	0	0.0%
522.05.31.161	FOOD	2,500	2,000	-500	-20.0%
522.05.31.261	MISC. SUPPLIES	4,000	4,000	0	0.0%
522.05.31.273	DISASTER SUPPLIES	4,500	0	-4,500	-100.0%
522.05.31.275	OFFICE SUPPLIES	20,000	20,000	0	0.0%
522.05.31.306	EMERGENCY MANAGEMENT SUPPLIES	3,000	3,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	34,000	29,000	-5,000	-14.7%
522.05.32.381	FUEL	150,000	150,000	0	0.0%
	TOTAL FUEL	150,000	150,000	0	0.0%
522.05.35.415	HOUSEWARES	2,000	2,000	0	0.0%
	TOTAL SMALL EQUIPMENT	2,000	2,000	0	0.0%
522.05.30	TOTAL EQUIP. & SUPPLIES	186,000	181,000	-5,000	-2.7%
522.05.41.574	ATTORNEY/LEGAL	60,000	60,000	0	0.0%
522.05.41.575	NEGOTIATIONS	0	0	0	-
522.05.41.578	HIRING/TESTING/INVESTIGATION	7,000	7,000	0	0.0%
522.05.41.615	HR COMPLIANCE TRAINING & INSTRUCTION	6,000	2,500	-3,500	-58.3%
522.05.41.593	CONSULTANTS	10,000	0	-10,000	-100.0%
522.05.41.602	PLANNING	500	0	-500	-100.0%
522.05.42.579	POSTAGE	32,000	20,000	-12,000	-37.5%
522.05.44.580	ADVERTISING (MEETING, BID, ETC)	1,000	500	-500	-50.0%
522.05.44.584	PUBLICATIONS	1,000	500	-500	-50.0%
522.05.49.577	INVESTMENT FEES	1,000	1,000	0	0.0%
522.05.49.581	DUES & MEMBERSHIPS	6,000	5,000	-1,000	-16.7%
522.05.49.582	TEMPORARY EMPLOYMENT	0	0	0	-
522.05.49.583	PRINTING & BINDING	8,000	6,000	-2,000	-25.0%
522.05.49.607	EMERGENCY MANAGEMENT COORDINATION	7,000	7,000	0	0.0%
522.05.49.691	SERVICE FEES	2,000	2,000	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	141,500	111,500	-30,000	-21.2%
522.05.46.641	INS./CASUALTY & LIAB.	100,000	100,000	0	0.0%
522.05.46.642	INS./LIFE & ACCIDENT	31,000	31,000	0	0.0%
522.05.46.643	EMPLOYMENT SECURITY	0	0	0	-
	TOTAL INSURANCE	131,000	131,000	0	0.0%
522.05.47.671	ELECTRICITY	92,000	92,000	0	0.0%
522.05.47.672	NATURAL GAS	67,500	67,500	0	0.0%
522.05.47.673	SEWER TREATMENT	0	0	0	-
522.05.47.674	TELEPHONE	78,000	65,000	-13,000	-16.7%
522.05.47.675	WASTE DISPOSAL	20,000	20,000	0	0.0%
522.05.47.676	WATER/SEWER	15,000	15,000	0	0.0%
522.05.47.677	SURFACE WATER MANAGEMENT	14,500	15,000	500	3.4%
522.05.47.679	INTERNET CONNECTION	10,000	14,000	4,000	40.0%
	TOTAL UTILITIES	297,000	288,500	-8,500	-2.9%
522.05.40	TOTAL PURCHASED SERVICES	569,500	531,000	-38,500	-6.8%
522.05.79.759	PROPERTY PAYMENTS	21,000	21,000	0	0.0%
522.05.51.761	KCFD 2 CONTRACT	120,000	0	-120,000	-100.0%
522.05.49	TOTAL DEBT SERVICE	141,000	21,000	-120,000	-641.2%
522.05.50.791	CONTINGENCY	75,000	75,000	0	0.0%
522.05.50	TOTAL CONTINGENCY	75,000	75,000	0	0.0%
	TOTAL GENERAL	995,087	831,587	-163,500	-16.4%

DIVISION: ADMINISTRATION		2011	2012	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	18,716	16,637	-2,079	-11.1%
	OVERTIME HOURS	120	120	0	0.0%
	TOTAL PAID HOURS	18,836	16,757	-2,079	-11.0%
522.10.10.101	HOLIDAY / VACATION SELL-BACKS	20,500	20,500	0	0.0%
522.10.10.102	REGULAR SALARIES	920,743	869,931	-50,812	-5.5%
522.10.10.103	OVERTIME SALARIES	6,099	5,958	-141	-2.3%
522.10.10.109	WELLNESS INCENTIVE	2,000	2,000	0	0.0%
522.10.10	TOTAL SALARIES	949,342	898,390	-50,952	-5.4%
522.10.20.131	LIFE INSURANCE	2,360	2,228	-133	-5.6%
522.10.20.132	LABOR & INDUSTRIES	7,385	11,079	3,694	50.0%
522.10.20.133	MEDICAL/DENTAL	0	0	0	-
522.10.20.134	PENSIONS FULL TIME	49,381	53,980	4,599	9.3%
522.10.20.136	DEFERRED COMPENSATION	25,980	22,036	-3,944	-15.2%
522.10.20.138	MEDICARE	11,787	10,193	-1,594	-13.5%
522.10.20.139	SOCIAL SECURITY	0	24	24	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	96,893	99,540	2,647	2.7%
522.10.20	TOTAL BENEFITS	96,893	99,540	2,647	2.7%
522.10.31.275	OFFICE SUPPLIES	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	0	0	0	-
522.10.35.416	FURNITURE & FURNISHINGS	1,500	500	-1,000	-66.7%
522.10.35.417	OFFICE MACHINES	500	250	-250	-50.0%
	TOTAL SMALL EQUIPMENT	2,000	750	-1,250	-62.5%
522.10.30	TOTAL EQUIP. & SUPPLIES	2,000	750	-1,250	-62.5%
522.10.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522.10.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	28,900	15,000	-13,900	-48.1%
522.10.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	28,900	15,000	-13,900	-48.1%
522.10.48.701	MISC. EQUIP. MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522.10.40	TOTAL PURCHASED SERVICES	28,900	15,000	-13,900	-48.1%
	TOTAL ADMINISTRATION	1,077,135	1,013,679	-63,456	-5.9%

DIVISION: OPERATIONS		2011	2012	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	309,088	288,703	-20,385	-6.6%
	OVERTIME HOURS	5,460	9,168	3,708	67.9%
	TOTAL PAID HOURS	314,548	297,871	-16,677	-5.3%
522.20.10.101	HOLIDAY / VACATION SELL-BACKS	190,000	250,000	60,000	31.6%
522.20.10.102	REGULAR SALARIES	11,257,526	10,771,831	-485,695	-4.3%
522.20.10.103	OVERTIME SALARIES	300,432	516,992	216,560	72.1%
522.20.10.109	WELLNESS INCENTIVE	90,000	95,000	5,000	5.6%
522.20.10	TOTAL SALARIES	11,837,958	11,633,824	-204,134	-1.7%
522.20.20.131	LIFE INSURANCE	29,391	28,134	-1,257	-4.3%
522.20.20.132	LABOR & INDUSTRIES	289,394	387,414	98,020	33.9%
522.20.20.133	MEDICAL/DENTAL	0	0	0	-
522.20.20.134	PENSIONS FULL TIME	617,034	608,717	-8,317	-1.3%
522.20.20.136	DEFERRED COMPENSATION	372,000	346,500	-25,500	-6.9%
522.20.20.138	MEDICARE	136,913	140,052	3,139	2.3%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,444,732	1,510,817	66,085	4.6%
522.20.20	TOTAL BENEFITS	1,444,732	1,510,817	66,085	4.6%
522.20.31.261	MISC. SUPPLIES	2,000	2,000	0	0.0%
522.20.31.264	PERSONAL PROTECTION EQUIPMENT (PPE)	85,000	85,000	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	800	800	0	0.0%
522.20.31.270	MATERIAL (PROP PROT)	750	750	0	0.0%
522.20.31.272	UNIFORMS	75,000	60,000	-15,000	-20.0%
522.20.31.274	PASSPORT	600	600	0	0.0%
522.20.31.275	OFFICE SUPPLIES				
522.20.31.304	HONOR GUARD	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	164,750	149,750	-15,000	-9.1%
522.20.31.327	B.A. REPAIR PARTS	6,400	6,400	0	0.0%
522.20.31.328	EQUIP. REPAIR PARTS	1,200	1,200	0	0.0%
522.20.31.329	EXTINGUISHER/HYDRO REPAIR PARTS	2,000	500	-1,500	-75.0%
522.20.31.330	HOSE REPAIR PARTS	450	450	0	0.0%
	TOTAL REPAIR PARTS	10,050	8,550	-1,500	-14.9%
522.20.35.411	FIREFIGHTING EQUIP./REHAB SUPPLIES	15,000	15,000	0	0.0%
522.20.35.412	HAND TOOLS	700	700	0	0.0%
522.20.35.413	COMPLEX MAPS	3,500	5,000	1,500	42.9%
	TOTAL SMALL EQUIPMENT	19,200	20,700	1,500	7.8%
522.20.30	TOTAL EQUIP. & SUPPLIES	194,000	179,000	-15,000	-7.7%
522.20.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522.20.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	30,000	30,000	0	0.0%
522.20.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	30,000	30,000	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	1,900	1,900	0	0.0%
522.20.48.702	B.A. HYDRO REPAIR	4,900	4,900	0	0.0%
522.20.48.703	B.A. REPAIR	3,600	3,600	0	0.0%
522.20.48.704	EXTINGUISHER REPAIRS / SERVICE	1,500	2,000	500	33.3%
522.20.48.705	HOSE REPAIR	1,200	1,200	0	0.0%
522.20.48.706	PROTECTIVE CLOTH. REPAIR	4,000	4,000	0	0.0%
522.20.48.707	COMPRES./BREATH. APP.	8,800	8,800	0	0.0%
	TOTAL MAINTENANCE SERVICES	25,900	26,400	500	1.9%
522.20.49.614	VALLEYCOM DISPATCHING	342,793	381,808	39,015	11.4%
522.20.49.751	<i>FUTURE CATEGORY</i>	0	0	0	-
	TOTAL CONTRACT SERVICES	342,793	381,808	39,015	100.0%
522.20.40	TOTAL PURCHASED SERVICES	398,693	438,208	39,515	9.9%
	TOTAL OPERATIONS	13,875,383	13,761,848	-113,535	-0.8%

DIVISION: EMS		2011 BUDGET	2012 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	160	160	0	0.0%
	TOTAL PAID HOURS	160	160	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	8,804	9,023	219	2.5%
522.24.10	TOTAL SALARIES	8,804	9,023	219	2.5%
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	461	473	12	2.6%
522.24.20.136	DEFERRED COMPENSATION	0	0	0	-
522.24.20.138	MEDICARE	77	78	1	1.9%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	538	551	13	2.5%
522.24.20	TOTAL BENEFITS	538	551	13	2.5%
522.24.31.271	MEDICAL SUPPLIES	40,000	40,000	0	0.0%
522.24.31.282	DEFIBRILLATOR SUPPLIES	5,730	5,730	0	0.0%
522.24.31.298	DISEASE PREVENTION	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	45,730	45,730	0	0.0%
522.24.31.xxx	FUTURE CATEGORY (ALS/BLS)	0	0	0	-
522.24.31.332	DEFIBRILLATOR REPAIR PARTS	3,700	3,700	0	0.0%
	TOTAL REPAIR PARTS	3,700	3,700	0	0.0%
522.24.35.414	MEDICAL EQUIPMENT	2,600	5,000	2,400	92.3%
522.24.35.423	SHOP TOOLS	570	570	0	0.0%
	TOTAL SMALL EQUIPMENT	3,170	5,570	2,400	75.7%
522.24.30	TOTAL EQUIP. & SUPPLIES	52,600	55,000	2,400	4.6%
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)	11,500	11,500	0	0.0%
522.24.49.572	INFECTIOUS WASTE DISPOSAL	800	800	0	0.0%
522.24.49.612	MEDICAL GASES	3,500	3,500	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	15,800	15,800	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.	5,000	7,500	2,500	50.0%
	TOTAL CONTRACT SERVICES	5,000	7,500	2,500	50.0%
522.24.40	TOTAL PURCHASED SERVICES	20,800	23,300	2,500	12.0%
	TOTAL EMS	82,742	87,874	5,132	6.2%

DIVISION: RESCUE		2011 BUDGET	2012 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	180	384	204	113.3%
	RESPONSE OVERTIME HOURS	120	120	0	0.0%
	TOTAL OVERTIME HOURS	300	504	204	68.0%
	TOTAL PAID HOURS	300	504	204	68.0%
522.22.10.103	OVERTIME SALARIES	16,507	28,421	11,914	72.2%
522.22.10.107	PREMIUM PAY	26,663	25,520	-1,143	-4.3%
522.22.10	TOTAL SALARIES	43,170	53,941	10,771	25.0%
522.22.20.134	PENSIONS FULL TIME	2,262	2,827	565	25.0%
522.22.20.138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	2,262	2,827	565	25.0%
522.22.20	TOTAL BENEFITS	2,262	2,827	565	25.0%
522.22.35.431	RESCUE EQUIP	8,600	4,300	-4,300	-50.0%
	TOTAL SMALL EQUIPMENT	8,600	4,300	-4,300	-50.0%
522.22.30	TOTAL EQUIP. & SUPPLIES	8,600	4,300	-4,300	-50.0%
522.22.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	8,300	0	-8,300	-100.0%
522.22.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	8,300	0	-8,300	-100.0%
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	8,800	500	-8,300	-94.3%
	TOTAL RESCUE:	62,832	61,568	-1,264	-2.0%

DIVISION: MARINE		2011 BUDGET	2012 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	180	0	-180	-100.0%
	RESPONSE OVERTIME HOURS	120	142	22	18.3%
	TOTAL OVERTIME HOURS	300	142	-158	-52.7%
	TOTAL PAID HOURS	300	142	-158	-52.7%
522.27.10.103	OVERTIME SALARIES	16,507	8,008	-8,499	-51.5%
522.27.10.107	PREMIUM PAY	26,663	25,520	-1,143	-4.3%
522.27.10	TOTAL SALARIES	43,170	33,528	-9,642	-22.3%
522.27.20.134	PENSIONS FULL TIME	865	420	-445	-51.5%
522.27.20.138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	865	420	-445	-51.5%
522.27.20	TOTAL BENEFITS	865	420	-445	-51.5%
522.27.35.431	MARINE EQUIP	2,900	2,900	0	0.0%
	TOTAL SMALL EQUIPMENT	2,900	2,900	0	0.0%
522.27.30	TOTAL EQUIP. & SUPPLIES	2,900	2,900	0	0.0%
522.27.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	3,000	3,000	0	0.0%
522.27.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	3,000	3,000	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	4,600	4,600	0	0.0%
	TOTAL MARINE:	51,534	41,448	-10,086	-19.6%

DIVISION: HAZARDOUS MATERIALS		2011	2012	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	180	332	152	84.4%
	RESPONSE OVERTIME HOURS	120	120	0	0.0%
	OVERTIME HOURS	300	452	152	50.7%
	TOTAL PAID HOURS	300	452	152	50.7%
522.25.10.103	OVERTIME SALARIES	16,507	25,489	8,982	54.4%
522.25.10.107	PREMIUM PAY	23,330	23,819	489	2.1%
522.25.10	TOTAL SALARIES	39,837	49,308	9,471	23.8%
522.25.20.134	PENSIONS FULL TIME	865	1,336	471	54.4%
522.25.20.138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	865	1,336	471	54.4%
522.25.20	TOTAL BENEFITS	865	1,336	471	54.4%
522.25.35.418	HAZ MAT PROTECTION	3,600	2,739	-861	-23.9%
522.25.35.419	HAZ MAT TOOLS/EQUIP	6,318	3,580	-2,738	-43.3%
	TOTAL SMALL EQUIPMENT	9,918	6,319	-3,599	-36.3%
522.25.30	TOTAL EQUIP. & SUPPLIES	9,918	6,319	-3,599	-36.3%
522.25.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	4,504	0	-4,504	-100.0%
522.25.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	4,504	0	-4,504	-100.0%
522.25.48.701	MISC. EQUIP. MAINTENANCE	6,900	5,000	-1,900	-27.5%
	TOTAL MAINTENANCE SERVICES	6,900	5,000	-1,900	-27.5%
526.25.40	TOTAL PURCHASED SERVICES	11,404	5,000	-6,404	-56.2%
	TOTAL HAZARDOUS MAT.	62,023	61,962	-61	-0.1%

DIVISION: HEALTH & SAFETY		2011	2012	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	300	180	-120	-40.0%
	TOTAL PAID HOURS	300	180	-120	-40.0%
522.23.10.102	REGULAR SALARIES	0	0	0	-
522.23.10.103	OVERTIME SALARIES	16,507	10,150	-6,357	-38.5%
522.23.10	TOTAL SALARIES	16,507	10,150	-6,357	-38.5%
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	14,480	11,000	-3,480	-24.0%
522.23.21.166	VACCINES	14,300	14,300	0	0.0%
522.23.21.167	MEDICAL EXAMS (WELL/FIT INITIATIVE)	90,000	90,000	0	0.0%
522.23.21.169	MEDICAL EXAMS (DUTY FITNESS)	2,000	2,000	0	0.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	120,780	117,300	-3,480	-2.9%
522.23.20	TOTAL BENEFITS	120,780	117,300	-3,480	-2.9%
522.23.31.328	EQUIP/REPAIR PARTS	2,000	2,000	0	0.0%
522.23.35.432	SAFETY EQUIPMENT	0	0	0	-
	TOTAL REPAIR PARTS	2,000	2,000	0	0.0%
522.23.30	TOTAL EQUIP. & SUPPLIES	2,000	2,000	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	2,350	3,000	650	27.7%
	TOTAL MISCELLANEOUS SERVICES	2,350	3,000	650	27.7%
522.23.40	TOTAL PURCHASED SERVICES	2,350	3,000	650	27.7%
	TOTAL HEALTH & SAFETY	141,637	132,450	-9,187	-6.5%

DIVISION: PREVENTION / INVESTIGATION		2011	2012	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	14,974	14,974	0	0.0%
	OVERTIME HOURS	600	600	0	0.0%
	TOTAL PAID HOURS	15,574	15,574	0	0.0%
522.30.10.101	HOLIDAY / VACATION SELL-BACKS	5,333	5,333	-1	0.0%
522.30.10.102	REGULAR SALARIES	707,540	719,189	11,649	1.6%
522.30.10.103	OVERTIME SALARIES	35,457	36,262	805	2.3%
522.30.10.109	WELLNESS INCENTIVE	4,000	5,600	1,600	40.0%
522.30.10	TOTAL SALARIES	752,330	766,383	14,053	1.9%
522.30.20.131	LIFE INSURANCE	1,820	1,848	27	1.5%
522.30.20.132	LABOR & INDUSTRIES	14,854	21,228	6,374	42.9%
522.30.20.133	MEDICAL/DENTAL	0	0	0	-
522.30.20.134	PENSIONS FULL TIME	40,080	42,024	1,944	4.8%
522.30.20.136	DEFERRED COMPENSATION	21,000	21,000	0	0.0%
522.30.20.138	MEDICARE	5,966	6,042	76	1.3%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	83,720	92,141	8,421	10.1%
522.30.20	TOTAL BENEFITS	83,720	92,141	8,421	10.1%
522.30.31.275	OFFICE SUPPLIES	0	0	0	-
522.30.31.279	CODE BOOKS	4,000	4,000	0	0.0%
522.30.31.281	REFERENCE BOOKS	500	500	0	0.0%
522.30.31.283	SUPRA BOXES	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	4,500	4,500	0	0.0%
522.30.35.416	FURNITURE & FURNISHINGS	300	300	0	0.0%
522.30.35.420	PHOTO EQUIPMENT	1,100	1,100	0	0.0%
522.30.35.434	INVESTIGATION EQUIPMENT	1,500	1,500	0	0.0%
	TOTAL SMALL EQUIPMENT	2,900	2,900	0	0.0%
522.30.30	TOTAL EQUIP. & SUPPLIES	7,400	7,400	0	0.0%
522.30.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	13,000	13,000	0	0.0%
522.30.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	13,000	13,000	0	0.0%
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	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	300	300	0	0.0%
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	14,956	16,000	1,044	7.0%
	TOTAL MAINTENANCE SERVICES	15,156	16,200	1,044	6.9%
522.30.40	TOTAL PURCHASED SERVICES	28,456	29,500	1,044	3.7%
	TOTAL PREVENTION	871,905	895,424	23,519	2.7%

DIVISION: PUBLIC EDUCATION		2011	2012	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	6,239	4,159	-2,080	-33.3%
	OVERTIME HOURS	150	150	0	0.0%
	TOTAL PAID HOURS	6,389	4,309	-2,080	-32.6%
522.35.10.101	HOLIDAY / VACATION SELL-BACKS	1,200	1,200	0	0.0%
522.35.10.102	REGULAR SALARIES	245,013	164,853	-80,160	-32.7%
522.35.10.103	OVERTIME SALARIES	8,254	8,459	205	2.5%
522.35.10.109	WELLNESS INCENTIVE	500	1,400	900	180.0%
522.35.10	TOTAL SALARIES	254,967	175,911	-79,056	-31.0%
522.35.20.131	LIFE INSURANCE	635	428	-208	-32.7%
522.35.20.132	LABOR & INDUSTRIES	1,095	866	-229	-20.9%
522.35.20.133	MEDICAL/DENTAL	0	0	0	-
522.35.20.134	PENSIONS FULL TIME	13,921	12,830	-1,091	-7.8%
522.35.20.136	DEFERRED COMPENSATION	9,000	6,000	-3,000	-33.3%
522.35.20.138	MEDICARE	3,803	2,600	-1,203	-31.6%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	28,454	22,723	-5,731	-20.1%
522.35.20	TOTAL BENEFITS	28,454	22,723	-5,731	-20.1%
522.35.31.275	OFFICE SUPPLIES		0		
522.35.31.278	AUDIO/VISUAL AIDS	1,000	1,000	0	0.0%
522.35.31.286	EDUCATIONAL PROGRAM SUPPLIES	7,000	7,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	8,000	8,000	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	8,050	8,050	0	0.0%
522.35.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	2,000	2,000	0	0.0%
522.35.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	2,000	2,000	0	0.0%
522.35.41.597	EDUCATIONAL PROGRAMS/WEBSITE PROGRAMS	12,000	12,000	0	0.0%
522.35.41.608	CPR / FIRST AID	5,000	5,000	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	17,000	17,000	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	19,275	19,275	0	0.0%
	TOTAL PUBLIC EDUCATION	310,745	225,960	-84,785	-27.3%

DIVISION: TRAINING		2011	2012	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	10,398	8,318	-2,080	-20.0%
	OVERTIME HOURS	288	288	0	0.0%
	TOTAL PAID HOURS	10,686	8,606	-2,080	-19.5%
522.40.10.101	HOLIDAY / VACATION SELL-BACKS	5,000	5,000	0	0.0%
522.40.10.102	REGULAR SALARIES	539,067	434,757	-104,310	-19.4%
522.40.10.103	OVERTIME SALARIES	22,847	23,503	656	2.9%
522.40.10.109	WELLNESS INCENTIVE	6,000	6,000	0	0.0%
522.40.10	TOTAL SALARIES	572,914	469,260	-103,654	-18.1%
522.40.20.131	LIFE INSURANCE	1,385	1,115	-270	-19.5%
522.40.20.132	LABOR & INDUSTRIES	10,025	10,830	805	8.0%
522.40.20.133	MEDICAL/DENTAL	0	0	0	-
522.40.20.134	PENSIONS FULL TIME	30,284	26,178	-4,106	-13.6%
522.40.20.136	DEFERRED COMPENSATION	15,000	12,000	-3,000	-20.0%
522.40.20.138	MEDICARE	4,899	3,280	-1,619	-33.0%
522.40.20.139	SOCIAL SECURITY		0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	61,593	53,404	-8,189	-13.3%
522.40.20	TOTAL BENEFITS	61,593	53,404	-8,189	-13.3%
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	1,700	1,700	0	0.0%
522.40.31.285	CHEMICALS		0	0	-
522.40.31.326	MISC REPAIR PARTS		0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	4,200	4,200	0	0.0%
522.40.35.411	FIREFIGHTING EQUIP.	12,000	12,000	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	1,200	1,200	0	0.0%
	TOTAL SMALL EQUIPMENT	13,700	13,700	0	0.0%
522.40.30	TOTAL EQUIP. & SUPPLIES	17,900	17,900	0	0.0%
522.40.41.587	INSTRUCTORS (OUTSIDE)	15,000	20,000	5,000	33.3%
522.40.41.588	MISC REIMBURSABLE TRAINING	0	0	0	-
522.40.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	15,000	20,000	5,000	33.3%
522.40.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	15,000	5,000	-10,000	-66.7%
522.40.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	15,000	5,000	-10,000	-66.7%
522.40.45.622	PORTABLE SANITATION SERVICES	1,000	1,000	0	0.0%
	TOTAL RENTAL SERVICE	1,000	1,000	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	31,500	26,500	-5,000	-15.9%
	TOTAL TRAINING	683,906	567,064	-116,842	-17.1%

DIVISION:	FACILITIES	2011	2012	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	6,239	6,239	0	0.0%
	OVERTIME HOURS	40	40	0	0.0%
	TOTAL PAID HOURS	6,279	6,279	0	0.0%
522.50.10.101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522.50.10.102	REGULAR SALARIES	159,663	127,459	-32,205	-20.2%
522.50.10.103	OVERTIME SALARIES	2,223	2,247	24	1.1%
522.50.10.109	WELLNESS INCENTIVE	500	500	0	0.0%
522.50.10	TOTAL SALARIES	162,386	130,206	-32,180	-19.8%
522.50.20.131	LIFE INSURANCE	373	290	-83	-22.3%
522.50.20.132	LABOR & INDUSTRIES	6,131	6,322	191	3.1%
522.50.20.133	MEDICAL/DENTAL	0	0	0	-
522.50.20.134	PENSIONS FULL TIME	8,044	8,541	497	6.2%
522.50.20.136	DEFERRED COMPENSATION	6,000	4,500	-1,500	-25.0%
522.50.20.138	MEDICARE	1,378	1,173	-205	-14.9%
522.50.20.139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	21,926	20,825	-1,101	-5.0%
522.50.20	TOTAL BENEFITS	21,926	20,825	-1,101	-5.0%
522.50.31.262	BATTERIES	2,100	2,100	0	0.0%
522.50.31.272	UNIFORMS	450	450	0	0.0%
522.50.31.275	OFFICE SUPPLIES	0	0	0	-
522.50.31.287	GROUNDS MAINT. SUPPLIES	800	800	0	0.0%
522.50.31.289	BLDG. MTLs & SUPPLIES	8,000	7,000	-1,000	-12.5%
522.50.31.290	CLEANING & SANITATION	17,500	17,500	0	0.0%
522.50.31.291	ELECTRICAL SUPPLIES	5,000	2,500	-2,500	-50.0%
522.50.31.292	PAINT & PAINTING SUPPLIES	1,700	1,500	-200	-11.8%
522.50.31.293	PLUMBING SUPPLIES	2,000	2,000	0	0.0%
522.50.31.294	MATTRESS REPLACEMENTS	0	0	0	-
522.50.31.295	NUTS/BOLTS/SCREWS	300	300	0	0.0%
522.50.31.331	HYDRANT/TEST PARTS	2,500	2,500	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	40,350	36,650	-3,700	-9.2%
522.50.35.423	SHOP TOOLS	1,500	1,000	-500	-33.3%
522.50.35.424	GENERATORS	250	250	0	0.0%
	TOTAL SMALL EQUIPMENT	1,750	1,250	-500	-28.6%
522.50.30	TOTAL EQUIP. & SUPPLIES	42,100	37,900	-4,200	-10.0%
522.50.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	1,000	500	-500	-50.0%
522.50.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	1,000	500	-500	-50.0%
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	500	500	0	0.0%
	TOTAL RENTAL SERVICES	500	500	0	0.0%
522.50.48.701	MISC. EQUIP. MAINTENANCE	1,688	1,688	0	0.0%
522.50.48.709	APPLIANCE REPAIR/REPLACE	6,000	6,000	0	0.0%
522.50.48.710	GROUNDS/FACILITIES MAINTENANCE	11,125	11,125	0	0.0%
522.50.48.711	CARPET CLEANING	4,500	3,500	-1,000	-22.2%
522.50.48.712	DOOR REPAIR	10,500	10,500	0	0.0%
522.50.48.713	ELECTRICAL REPAIR	574	574	0	0.0%
522.50.48.714	GLAZIER	1,148	1,148	0	0.0%
522.50.48.715	LOCKSMITH	750	750	0	0.0%
522.50.48.716	PLUMBING	1,000	0	-1,000	-100.0%
522.50.48.717	TRAFFIC CONTROL/SIGNS	459	459	0	0.0%
522.50.48.718	WEED CONTROL	4,000	2,000	-2,000	-50.0%
522.50.48.719	ROOF/REPAIR	5,000	5,000	0	0.0%
522.50.48.720	CATCH BASIN CLEANING	3,544	2,000	-1,544	-43.6%
522.50.48.721	PEST CONTROL	2,531	2,531	0	0.0%
522.50.48.722	ALARM SYSTEMS REPAIR / MONITORING	6,000	6,000	0	0.0%
522.50.48.723	FIRE PROTECTION SYSTEMS REPAIR	9,958	4,000	-5,958	-59.8%
522.50.48.724	PERMITS	563	563	0	0.0%
522.50.48.732	GENERATORS	3,500	3,500	0	0.0%
	TOTAL MAINTENANCE SERVICES	72,839	61,337	-11,502	-15.8%
522.50.49.752	HVAC CONTRACT	44,000	44,000	0	0.0%
522.50.49.762	JANITORIAL SERVICES	4,400	0	-4,400	-100.0%
522.50.49.758	GROUNDS MAINT. CONTRACT	35,000	35,000	0	0.0%
	TOTAL CONTRACT SERVICES	83,400	79,000	-4,400	-5.3%
522.50.40	TOTAL PURCHASED SERVICES	158,739	142,337	-16,402	-10.3%
	TOTAL FACILITIES	385,151	331,268	-53,883	-14.0%

DIVISION: FLEET MAINTENANCE		2011	2012	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	6,239	6,239	0	0.0%
	OVERTIME HOURS	60	60	0	0.0%
	TOTAL PAID HOURS	6,299	6,299	0	0.0%
522.60.10.101	HOLIDAY / VACATION SELL-BACKS	3,150	3,150	0	0.0%
522.60.10.102	REGULAR SALARIES	247,576	247,715	139	0.1%
522.60.10.103	OVERTIME SALARIES	4,284	4,288	4	0.1%
522.60.10.109	WELLNESS INCENTIVE	1,000	1,000	0	0.0%
522.60.10	TOTAL SALARIES	256,010	256,154	144	0.1%
522.60.20.131	LIFE INSURANCE	643	643	-1	-0.1%
522.60.20.132	LABOR & INDUSTRIES	8,801	12,115	3,314	37.7%
522.60.20.133	MEDICAL/DENTAL	0	0	0	-
522.60.20.134	PENSIONS FULL TIME	13,852	18,923	5,071	36.6%
522.60.20.136	DEFERRED COMPENSATION	9,000	9,000	0	0.0%
522.60.20.138	MEDICARE	2,273	2,273	0	0.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	34,569	42,953	8,384	24.3%
522.60.20	TOTAL BENEFITS	34,569	42,953	8,384	24.3%
522.60.31.272	UNIFORMS	1,200	1,200	0	0.0%
522.60.31.275	OFFICE SUPPLIES		0	0	-
522.60.31.299	CLEANERS & FLUIDS	1,800	1,800	0	0.0%
522.60.31.301	SHOP TOWELS/RAGS	850	500	-350	-41.2%
522.60.31.302	WELDING SUPPLIES	300	200	-100	-33.3%
522.60.31.303	OILS & LUBRICANTS	7,500	6,000	-1,500	-20.0%
522.60.31.305	MARINE	500	250	-250	-50.0%
	TOTAL MISCELLANEOUS SUPPLIES	12,150	9,950	-2,200	-18.1%
522.60.31.326	MISC. REPAIR PARTS	1,800	1,800	0	0.0%
522.60.31.333	AID CAR PARTS	3,500	3,000	-500	-14.3%
522.60.31.334	BATTERIES/AUTOMOTIVE	4,500	4,500	0	0.0%
522.60.31.335	LADDER TRUCK PARTS	7,500	6,000	-1,500	-20.0%
522.60.31.336	PUMPER PARTS	55,000	50,000	-5,000	-9.1%
522.60.31.337	STAFF VEHICLE PARTS	6,000	5,500	-500	-8.3%
522.60.31.338	TIRES/RIM	15,500	15,500	0	0.0%
522.60.31.345	MARINE PARTS	1,500	1,000	-500	-33.3%
	TOTAL REPAIR PARTS	95,300	87,300	-8,000	-8.4%
522.60.35.423	SHOP TOOLS	2,000	1,000	-1,000	-50.0%
	TOTAL SMALL EQUIPMENT	2,000	1,000	-1,000	-50.0%
522.60.30	TOTAL EQUIP. & SUPPLIES	109,450	98,250	-11,200	-10.2%
522.60.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	3,000	2,400	-600	-20.0%
522.60.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	3,000	2,400	-600	-20.0%
522.60.41.589	LAB TESTING	3,000	2,000	-1,000	-33.3%
522.60.42.579	POSTAGE	0	0	0	-
522.60.49.590	TOWING	750	600	-150	-20.0%
	TOTAL MISCELLANEOUS SERVICES	3,750	2,600	-1,150	-30.7%
522.60.47.729	WASTE DISPOSAL	1,000	1,000	0	0.0%
522.60.48.701	MISC. EQUIP. MAINTENANCE	4,550	4,550	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	35,000	35,000	0	0.0%
522.60.48.728	VEHICLES/MAJOR OVERHAUL	0	0	0	-
522.60.48.730	WELDING	0	0	0	-
522.60.48.737	MARINE REPAIRS	5,500	5,500	0	0.0%
522.60.48.738	ACCIDENT REPAIRS	2,000	2,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	48,050	48,050	0	0.0%
522.60.40	TOTAL PURCHASED SERVICES	54,800	53,050	-1,750	-3.2%
	TOTAL FLEET MAINTENANCE	454,829	450,407	-4,422	-1.0%

DIVISION: INFO & COMMUNICATIONS		2011	2012	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	5,199	5,199	0	0.0%
	OVERTIME HOURS	120	96	-24	-20.0%
	TOTAL PAID HOURS	5,319	5,295	-24	-0.5%
522.85.10.101	HOLIDAY / VACATION SELL-BACKS	1,000	3,000	2,000	200.0%
522.85.10.102	REGULAR SALARIES	252,130	252,183	53	0.0%
522.85.10.103	OVERTIME SALARIES	7,329	5,865	-1,464	-20.0%
522.85.19.109	WELLNESS INCENTIVE	0	1,000	1,000	-
522.85.10	TOTAL SALARIES	260,459	262,048	1,589	0.6%
522.85.20.131	LIFE INSURANCE	650	650	0	0.0%
522.85.20.132	LABOR & INDUSTRIES	913	1,082	169	18.5%
522.85.20.133	MEDICAL/DENTAL	0	0	0	-
522.85.20.134	PENSIONS FULL TIME	12,141	16,363	4,222	34.8%
522.85.20.136	DEFERRED COMPENSATION	7,500	7,500	0	0.0%
522.85.20.138	MEDICARE	3,765	3,765	0	0.0%
522.85.20.139	SOCIAL SECURITY		0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	24,969	29,361	4,392	17.6%
522.85.20	TOTAL BENEFITS	24,969	29,361	4,392	17.6%
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	6,000	3,000	-3,000	-50.0%
522.85.31.340	BATTERIES	6,500	3,000	-3,500	-53.8%
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	2,500	1,000	-1,500	-60.0%
	TOTAL REPAIR PARTS	19,600	11,600	-8,000	-40.8%
522.85.35.417	OFFICE MACHINES	2,000	2,000	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	0	0	0	-
522.85.35.426	RADIOS/PAGERS	1,000	1,000	0	0.0%
522.85.35.429	SERVER SOFTWARE	1,000	1,000	0	0.0%
522.85.35.430	CLIENT SOFTWARE	3,400	3,400	0	0.0%
	TOTAL SMALL EQUIPMENT	7,400	7,400	0	0.0%
522.85.30	TOTAL EQUIP. & SUPPLIES	37,000	29,000	-8,000	-21.6%
522.85.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	5,000	3,000	-2,000	-40.0%
522.85.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	5,000	3,000	-2,000	-40.0%
522.85.41.571	ALPHA PAGERS/AIR CARDS	36,000	26,000	-10,000	-27.8%
522.85.41.592	SOFTWARE CUSTOMIZATION	1,000	0	-1,000	-100.0%
522.85.41.593	CONSULTANTS	10,000	3,000	-7,000	-70.0%
522.85.41.594	INTERNET CONNECTION		0	0	-
522.85.41.595	800 ACCESS FEES	54,000	54,000	0	0.0%
522.85.41.614	VALLEYCOM DISPATCHING	0	0	0	-
522.85.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	101,000	83,000	-18,000	-17.8%
522.85.48.733	NETWORK INFRASTRUCTURE	5,000	5,000	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.	2,700	1,000	-1,700	-63.0%
522.85.48.736	RADIO T&M MAINT.	10,000	5,000	-5,000	-50.0%
	TOTAL MAINTENANCE SERVICES	19,200	12,500	-6,700	-34.9%
522.85.44.586	FILM/DEVELOPING	0	0	0	-
522.85.49.755	SOFTWARE CONTRACT	70,000	70,000	0	0.0%
522.85.49.756	TELEPHONE MAINT. CONTRACT	0	0	0	-
522.85.49.757	OFFICE EQUIPMENT CONTRACTS	6,668	11,000	4,332	65.0%
	TOTAL CONTRACT SERVICES	76,668	81,000	4,332	5.7%
522.85.40	TOTAL PURCHASED SERVICES	201,868	179,500	-22,368	-11.1%
	TOTAL INFO SYSTEMS	524,296	499,908	-24,388	-4.7%

DIVISION:		EMPLOYEE HEALTH BENEFITS		VARIANCE	
ACCT. CODE	DESCRIPTION	2011 BUDGET	2012 BUDGET	AMOUNT	PERCENT
522.95.20.180	CLAIM PAYMENTS	0	2,053,836	2,053,836	-
522.95.20.181	TPA EXPENSES	0	60,932	60,932	-
522.95.20.182	BROKER FEES	0	29,160	29,160	-
522.95.20.183	STOP LOSS INSURANCE	0	291,482	291,482	-
522.95.20.184	WELLNESS PROGRAM EXPENSES	0	0		
522.95.20.185	OTHER EXPENSES	0	0		
522.95.20.186	HRA DISBURSEMENT	0	214,500	214,500	-
	TOTAL SELF-INSURANCE	2,180,180	2,649,910	469,731	21.5%
522.95.20.188	DENTAL	204,424	222,103	17,680	8.6%
	TOTAL DENTAL	204,424	222,103	17,680	8.6%
					-
522.95.20.189	HMO PREMIUM (GROUP HEALTH)	42,333	58,742	16,408	38.8%
	TOTAL HMO	42,333	58,742	16,408	38.8%
522.95.20.190	LEOFF 1 MEDICAL/DENTAL REIMBURSEMENT	388,601	164,800	-223,801	-57.6%
	TOTAL LEOFF 1 REIMBURSEMENT	388,601	164,800	-223,801	-57.6%
522.95.20	TOTAL EMPLOYEE HEALTH BENEFITS (Plus 2011 HRA)	3,040,538	3,095,555	55,017	1.8%

LINE ITEM DESCRIPTIONS

BARS	DESCRIPTIO	
511.60.10.812	MEETINGS - COMMISSIONERS	Covers costs at \$104 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	PLANNIN	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 -	Covers Commissioners dues via KCFC and etc.
511.60.49.602	MEETING	Covers any additional meeting expenses for Commissioners, including printing, binding, or other
511.70.51.512	ELECTION	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	LICENSE	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	Any costs associated with collection of property taxes.
522.05.10.167	EMPLOYEE LEAVE CASH OUT	Cash out of sick or vacation leaves for employees anticipated to retire during the year.
522.05.21.163	EMPLOYEE	Health Ventures employee assistance program.
522.05.21.164	EMPLOYEE	Expenses for employee recognition program and banquet.
522.05.31.161	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	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	FUE	Fuel costs based on historical usage and increased fuel prices.
522.05.35.415	HOUSEWARE	Miscellaneous cooking utensils. Based on historical.
522.05.41.574	ATTORNEY/LEGA	Expenses for legal representation.
522.05.41.575	NEGOTIATION	Expenses for contract negotiations with IAFF Local 2024.
522.05.41.578	HIRING/TESTING/INVESTIGATIO	Costs associated with hiring new personnel, promotional exams, and background investigations
522.05.41.615	HR COMPLIANCE TRAINING &	Costs associated with HR compliance, recruitment, and training.
522.05.41.593	CONSULTANT	Costs for consultants utilized in planning efforts, or personnel development processes.
522.05.41.602	PLANNIN	Costs associated with Strategic Leadership Planning and retreat efforts.
522.05.42.579	POSTAG	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 &	Insurance coverage for liability, collision, fire, etc. Based on new policy annual renewal date.
522.05.46.642	INS./LIFE &	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	ELECTRICIT	Based upon historical usage and projected increases.
522.05.47.672	NATURAL	Based upon historical usage and projected increases.
522.05.47.674	TELEPHON	Based upon historical usage and projected increases.
522.05.47.675	WASTE	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 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 &	Pre-printed forms and annual report. Based on historical.
522.05.49.607	EMERGENCY MANAGEMENT COORDINATION	Emergency Planning Coordination - jointly funded with City, School District & Lakehaven
522.05.49.691	SERVICE	All fees, other than investment fees, associated with departmental business.
522.05.79.759	PROPERTY PAYMENTS	Station 68 property acquisition.
522.05.51.761	KCFD 2	Des Moines contract for service with Dist. 2.
522.05.50.791	CONTINGENC	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 Church, Lawson, Knorr, Perry, Gentry, Franklin, Stevens, Rinehardt, and Roland.
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: 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, D/C Trackwell, B/C, Capt, Lt, and Firefighter regular salaries.
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	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 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 plywood and other property protection after fires.
522.20.31.274	PASSPORT	For passport supplies based on historical expenditures.
522.20.31.275	OFFICE SUPPLIES	Office supplies for startions 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	EXTINGUISHER/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.
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	For repair of damaged hose based on 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 sell-backs for non-contract employees 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 historical.
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 employees per policy. Based on historical.
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	GROUNDS 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	GROUNDS/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	GROUNDS 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 26 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 Telesqurt.
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 26 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 26 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 2009 to 2014

REVENUE & EXPENSE WORKSHEET	2009	2010	2011	2012	2013	2014
Gross Property Taxes	23,032,414	19,941,031	19,176,618	17,743,700	17,699,305	17,699,305
New Construction	255,311	87,459	74,654	30,606	75,000	75,000
Delinquent Taxes	(232,877)	(200,285)	(192,513)	(177,743)	(177,743)	(177,743)
Prior Year Levy Adjustments	0	0	0	0	0	0
REVENUE - PROPERTY TAXES:	23,054,847	19,828,205	19,058,759	17,596,562	17,596,562	17,596,562
Alternate Funding	-	-	-	-	-	-
REVENUE - ALTERNATE FUNDING:	-	-	-	-	-	-
KCEMS Basic Life	1,342,811	1,287,578	1,299,676	1,321,873	1,321,873	1,321,873
KCEMS Medic One Rent / Fuel	18,000	18,000	18,000	35,000	35,000	35,000
Valley Regional Contract as of 2009	783,067	623,732	614,032	614,032	614,032	614,032
Des Moines, City Properties	15,000	15,000	15,000	15,000	15,000	15,000
Des Moines, Leasehold Excise Tax	15,000	15,000	15,000	15,000	15,000	15,000
Des Moines Sewer District	4,000	4,000	4,000	4,000	4,000	4,000
City Permit Fees	170,000	170,000	170,000	170,000	170,000	170,000
Fire Prevention Permit Fees	50,000	50,000	50,000	50,000	50,000	50,000
School District	25,000	25,000	25,000	25,000	25,000	25,000
State Trauma Grant	7,500	7,500	7,500	2,000	2,000	2,000
WA State Parks	550	550	550	550	550	550
WA State Highways	129	129	129	129	129	129
Ambulance Contract	80,000	100,000	60,000	60,000	60,000	60,000
REVENUE - CONTRACTS / FEES:	2,511,057	2,316,489	2,278,887	2,312,584	2,312,584	2,312,584
Interest Earned	300,000	150,000	150,000	150,000	150,000	150,000
Cellular Site Leases	75,000	75,000	117,000	121,586	121,586	121,586
Sale of Surplus Equipment	-	-	-	-	-	-
Miscellaneous Revenue/CPR & First Aid/JATC Rent	-	-	7,400	17,400	17,400	17,400
REVENUE - MISCELLANEOUS REVENUE:	375,000	225,000	274,400	288,986	288,986	288,986
TOTAL REVENUES:	25,940,904	22,369,694	21,612,046	20,198,132	20,198,132	20,198,132
TOTAL OPERATING EXPENSES:	22,440,153	23,294,417	22,522,445	22,257,597	22,480,173	22,480,173
NECESSARY INCREASE TO LONG TERM CARE RESERVES:	-					
NECESSARY INCREASE TO CASH ON HAND:	-					
AVAILABLE FOR CAPITAL RESERVES:	3,500,751	(924,723)	(910,399)	(2,059,464)	(2,282,040)	(2,282,040)
PROJECTED FOR CAPITAL RESERVES:	\$1,016,613	\$0	\$0	\$0	\$0	\$0
BALANCE OF REVENUES VERSUS EXPENSES:	2,484,138	(924,723)	(910,399)	(2,059,464)	(2,282,040)	(2,282,040)
Including Capital Costs:		(1,420,433)	(1,294,399)	(2,532,096)	(2,857,672)	(2,857,672)

This is based on the assumption that A/V's will be flat in 2013 and 2014 (hopefully we will see an increase by 2014 or 2015). Expenses are projected at a 1% increase in 2013, and flat for 2014 (based on attrition and not filling positions). Fortunately, we were able to avoid pro-rationing due to a partial merger of a small area of our fire district with neighboring District #37 in 2011. Without this effort, revenues could have been reduced up to an additional \$5 million over the next few years.