



SOUTH KING FIRE & RESCUE

2014

OPERATING AND CAPITAL BUDGETS

*Adopted by the Board of Commissioners
October 29, 2013*

2014 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/Administrator and staff of the district. That direction includes the development and adoption of a fiscally responsible budget.

The 2014 budget signifies the first year since 2009 that assessed values have actually 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, 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 try and do more with less, or at least to try and maintain services with reduced funding and staffing. In 2013, and now heading into 2014, we appear to have turned the corner in a positive manner.

A combination of significant budget cuts over the past four years through conservative budgeting practices, many of which will be maintained in the 2014 budget, coupled with the passage of a maintenance and operations levy on August 7th, 2012 which will provide an additional \$3.5 million each year from 2013 through 2016, has stabilized the department's revenues at a manageable level. This, coupled with the successful awarding of a 2011 SAFER Grant from FEMA to hire nine (9) new firefighters in January of 2013, then the additional awarding of a 2012 SAFER Grant to hire six (6) additional firefighters in April of 2013, established 2013 as a year of strategic growth and maintenance for the district. We have worked hard to maintain this positive direction heading into 2014 and beyond, with the support and guidance provided by the elected Board of Fire Commissioners.

While not returning to levels previously seen in 2008 and 2009, the district has seen growth in its operations staff to a level which reopened one previously closed aid car (Aid 64 east of the freeway) on July 1st, 2013, and allowed for maintaining the firefighting staff without further reductions through attrition or layoffs. For the citizens of the South King Fire & Rescue service area, this has provided a huge improvement in emergency response levels relative to managing the over 16,000 emergency incidents the district responds to, as well as working to maintain the Class 2 insurance rating the community has enjoyed since 2005.

The expense side of the budget for 2014 maintains all positions funded through a combination of the maintenance and operations levy and the SAFER Grants. It also includes hiring a part-time civilian working up to a maximum of ten (10) hours per week to assist the Information Technology Division with database management, coordination of NFIRS (National Fire Incident Reporting System) and MIRF (Medical Incident Reporting System) statistics, and a plethora of other highly technical processes relative to DECCAN and our annual review of response statistics (as required by RCW 52.33). The expense side of the budget reflects a 4.20% increase in total operating costs.

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. This will be the first year since 2009, as stated earlier, that the District will not face another decline in property values. We have used a 2.55% increase in Assessed Valuation on existing properties as the final basis for the 2014 revenue projections. In addition, the maintenance and operations levy will augment the revenues by \$3.5 million, and the SAFER Grant adds an additional \$1,500,000 (approximately) in 2014 to assist in balancing the budget. Property taxes on existing parcels are estimated at \$16,827,053 (an increase of 2.55%) and new construction at \$85,828 for combined 2014 property tax revenue (less projected delinquent taxes of \$169,129 at 1%) of \$16,743,752. Total revenues for 2014, including the maintenance and operations levy and SAFER grant, are projected at \$24,447,394.

Projections for 2015 and beyond, obtained from the King County Assessor's Office, suggest that property values will increase in 2015 and should maintain higher levels than experienced during the worst of the recession. The goal of the fire district was to have revenues equal to general expenditures by 2014, a goal which this budget meets. In 2015, the District will lose the majority of SAFER Grant funding, and thus conservative budgeting measures will need to be maintained and potentially enhanced. With the proven track record of the District's leadership, especially during the recession, this should be a goal that is attainable.

The strategic use of a maintenance and operations levy, and SAFER Grant funds, 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 mission statement:

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

OPERATING BUDGET

Total operating expenses for 2014 at \$24,277,048 are projected to *increase* from 2013's budget by 4.20% or \$978,314 for the upcoming fiscal year. The significant areas of increase include the hiring of a part-time Information Systems Technician, moving forward with a uniformed Public Educator, increases in medical costs, and an over 8% increase in Valley Communications costs. In addition, all represented contract personnel will receive a cost of living increase at 3% as mandated by the Local #2024 collective bargaining agreement. Non-contract personnel shall receive a 1.42% cost of living adjustment. The total operating budget expenses for 2014 are shown below as compared with 2013:

TOTAL DISTRICT EXPENSES DESCRIPTION	2013 BUDGET	2014 BUDGET	VARIANCE	
			AMOUNT	PERCENT
REGULAR HOURS	371,133	366,709	-4,424	-1.2%
OVERTIME HOURS	15,210	13,638	-1,572	-10.3%
TOTAL PAID HOURS	386,343	380,347	-5,996	-1.6%
WELLNESS INCENTIVE	112,500	112,500	0	0.0%
HOLIDAY SELL-BACKS	288,183	288,183	-1	0.0%
REGULAR SALARIES	14,265,842	14,719,324	453,482	3.2%
OVERTIME SALARIES	865,959	813,596	-52,363	-6.0%
PREMIUM PAY	77,332	77,935	603	0.8%
TOTAL SALARIES	15,609,816	16,011,538	401,722	2.6%
TOTAL EMPLOYEE LEAVE CASH OUT	0	40,000	40,000	-
TOTAL EMPLOYEE HEALTH BENEFITS	3,019,267	3,374,972	355,705	11.8%
TOTAL EMPLOYEE RELATED PROGRAMS	23,587	23,587	0	0.0%
TOTAL EMPLOYEE NON-MEDICAL BENEFITS	2,103,896	2,166,356	62,460	3.0%
TOTAL EMPLOYEE BENEFITS	5,146,749	5,564,915	418,166	8.1%
MISCELLANEOUS SUPPLIES	309,080	320,930	11,850	3.8%
REPAIR PARTS	113,150	135,050	21,900	19.4%
SMALL EQUIPMENT	77,139	79,639	2,500	3.2%
TOTAL EQUIP. & SUPPLIES	499,369	535,619	36,250	7.3%
OUTSIDE TRAINING / TRAVEL / LODGING	97,700	112,300	14,600	14.9%
RENTAL SERVICES	1,500	1,500	0	0.0%
MAINTENANCE SERVICES	184,862	206,262	21,400	11.6%
MISCELLANEOUS SERVICES	267,680	282,000	14,320	5.3%
CONTRACT SERVICES	599,580	630,064	30,484	5.1%
TOTAL PURCHASED SERVICES	1,151,322	1,232,126	80,804	7.0%
TOTAL DEBT SERVICE	21,000	17,205	-3,795	-18.1%
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	15,000	15,000	0	0.0%
TOTAL LICENSES	500	500	0	0.0%
TOTAL FINANCIAL AND RECORDS SERVICES	15,500	15,500	0	0.0%
TOTAL OTHER GENERAL GOVERNMENT SERVICES	0	0	0	-
TOTAL COMMISSIONER SALARIES	49,920	54,720	4,800	9.6%
TOTAL COMMISSIONER BENEFITS	3,819	4,186	367	9.6%
TOTAL COMMISSIONER PLANNING	4,740	4,740	0	0.0%
TOTAL COMMISSIONER EXPENSES	58,479	63,646	5,167	8.8%
TOTAL FUEL & LUBE	150,000	150,000	0	0.0%
TOTAL INSURANCE	131,000	131,000	0	0.0%
TOTAL UTILITIES	290,500	290,500	0	0.0%
TOTAL DISTRICT EXPENSES	23,298,735	24,277,048	978,314	4.20%

CAPITAL BUDGET

The capital reserves funding system has identified the following for purchase in 2014:

SCHEDULED MAJOR CAPITAL PROJECTS / EQUIPMENT	
SMALL EQUIPMENT	92,200
P/C WORKSTATIONS	12,000
TECHNOLOGY FUND	15,000
STATION 62 ROOF	100,000
PROPERTY/DEBT PAYMENT	194,675
MISC. ANNUAL MAINTENANCE	8,000
TOTAL	421,875

For 2014, the capital reserves budget reflects \$194,675 in debt service to pay for the 320th future training and emergency operations center property, the previously purchased replacement engines (two Pierce apparatus) and replacement aerial with a pump; \$12,000 for replacement P/C workstations at our stations; \$15,000 for the Technology Fund assisting in finding more efficient means of delivering technological services; and \$100,000 to replace and repair the mansard roofing around Station #62. The **small equipment capital** (total of \$92,200) includes \$40,000 for FEMA approved (and Labor & Industries endorsed) Incident Command Training and associated digital combustion equipment; \$35,000 for necessary PPE (Personal Protective Equipment) replacements; \$12,000 for a replacement Port-A-Count breathing air testing system; \$3,000 for a Camel Lifting Device for Station 64; and \$2,200 for replacement radio dongles for the Hazardous Materials Team. The **miscellaneous annual maintenance** (total of \$8,000) includes \$6,500 for carpeting at Stations 61, 62, and 67's, as well as \$1,500 for locksmith services and hardware at Station 66.

The total amount budgeted for Capital Expenditures in 2014 have been limited to \$421,875 in expenditures from Capital Reserves.

PROJECTED REVENUES

A detailed breakout of the 2014 projected revenues is shown on the following pages. Property taxes are based upon a projected Assessed Valuation of \$11,275,253,916 (for comparison, 2009's A/V was \$15,525,149,787). This is an increase of 2.55% on existing properties, coupled with revenues achieved through the approved maintenance and operations levy and the SAFER Grants.

SOUTH KING FIRE & RESCUE	
2014 REVENUES	
PROPERTY TAXES	16,743,752
ALTERNATE FUNDING	3,500,000
KCEMS BASIC LIFE	1,342,903
KCEMS MEDIC ONE RENT / FUEL	35,000
VALLEY REGIONAL CONTRACT AS OF 2009	612,388
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	133,000
SALE OF SURPLUS EQUIPMENT	0
MISCELLANEOUS REVENUE/JATC RENT/SAFER	1,588,672
TOTAL REVENUES	24,447,394
TAX REVENUE REQUEST FOR 2013	
BASE TAXES	16,827,053
DELINQUENT TAX ADJUSTMENT	-169,129
NEW CONSTRUCTION	85,828
TOTAL TAX REVENUE AVAILABLE	16,743,752
AVAILABLE FUNDING, EXPENSES & RESERVES	
TAX REVENUES	16,743,752
ALTERNATE FUNDING	3,500,000
OTHER REVENUES	4,203,642
TOTAL REVENUES	24,447,394
TOTAL OPERATING EXPENSES	24,277,048
NECESSARY INCREASES IN LONG TERM CARE RESERVES	0
NECESSARY INCREASES IN CASH ON HAND	0
BUDGET DEFICIT EXPENSES VERSUS REVENUES	170,345

PROJECTED BALANCE SHEET INFORMATION

The following information summarizes revenues, expenses and fund balances. January 1, 2014 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.

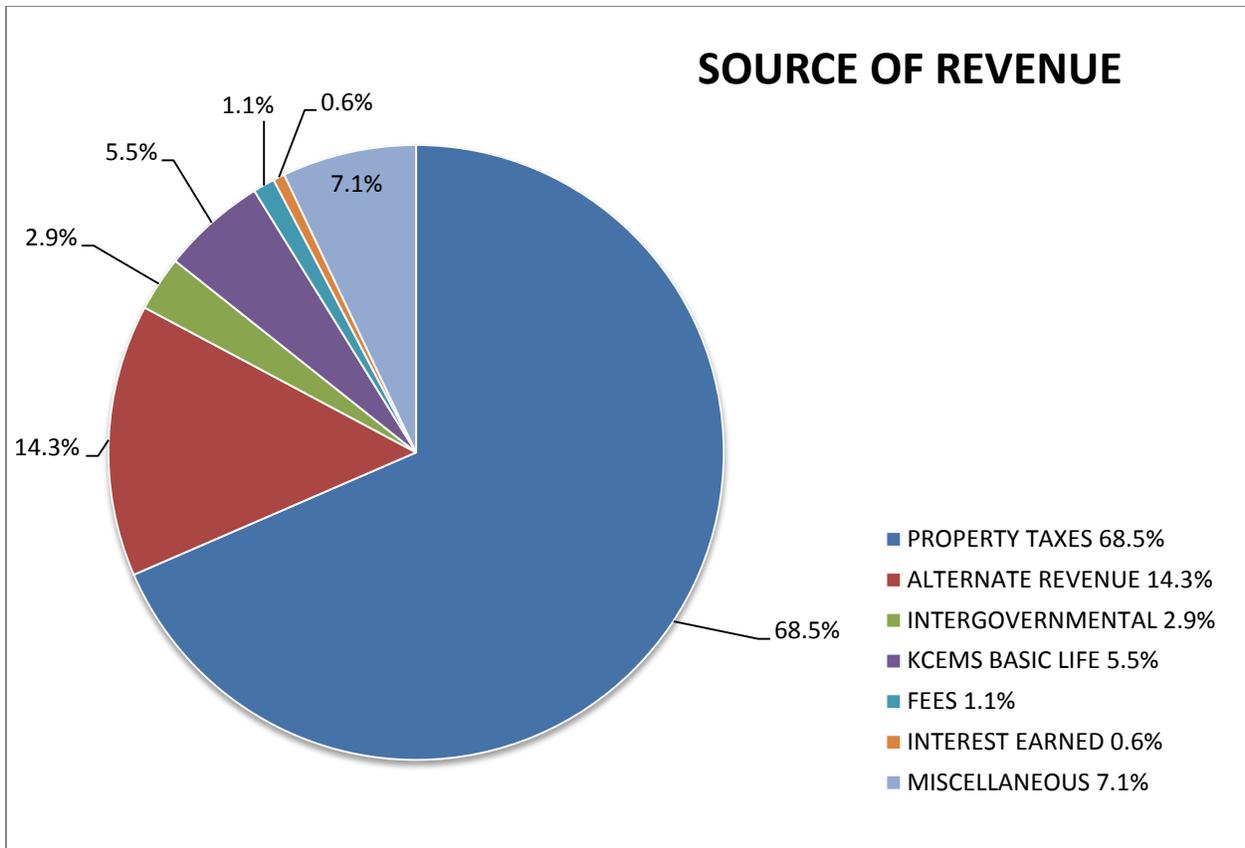
The Board of Commissioners has established a *minimum* goal of maintaining \$8,000,000 in combined General Fund and Reserve Accounts to have invested at the beginning of any given year simply to meet payroll and programmatic funding needs. We have met that goal heading into 2014 and 2015. Employee Medical Reserves were increased during fiscal year 2013 to a level of \$600,000, ensuring adequate reserves as the department heads into 2014 and beyond.

PROJECTED FUND BALANCES AS OF JANUARY 2014	
GENERAL FUND ACCOUNT	9,327,543
CAPITAL RESERVE	3,050,918
CONTINGENCY CASH RESERVE	1,750,000
EMPLOYEE MEDICAL RESERVE	600,000
LEOFF 1 LTC / SICK LEAVE RESERVE	1,000,000
TOTAL OF RESERVES AND CASH	15,728,461
PROJECTED FUND BALANCES AS OF JANUARY 2015	
GENERAL FUND ACCOUNT	9,497,889
CAPITAL RESERVE	2,629,042
CONTINGENCY CASH RESERVE	1,750,000
EMPLOYEE MEDICAL RESERVE	600,000
LEOFF 1 LTC / SICK LEAVE RESERVE	1,000,000
TOTAL OF RESERVES AND CASH	15,476,931

The funds available as of January 2015 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.

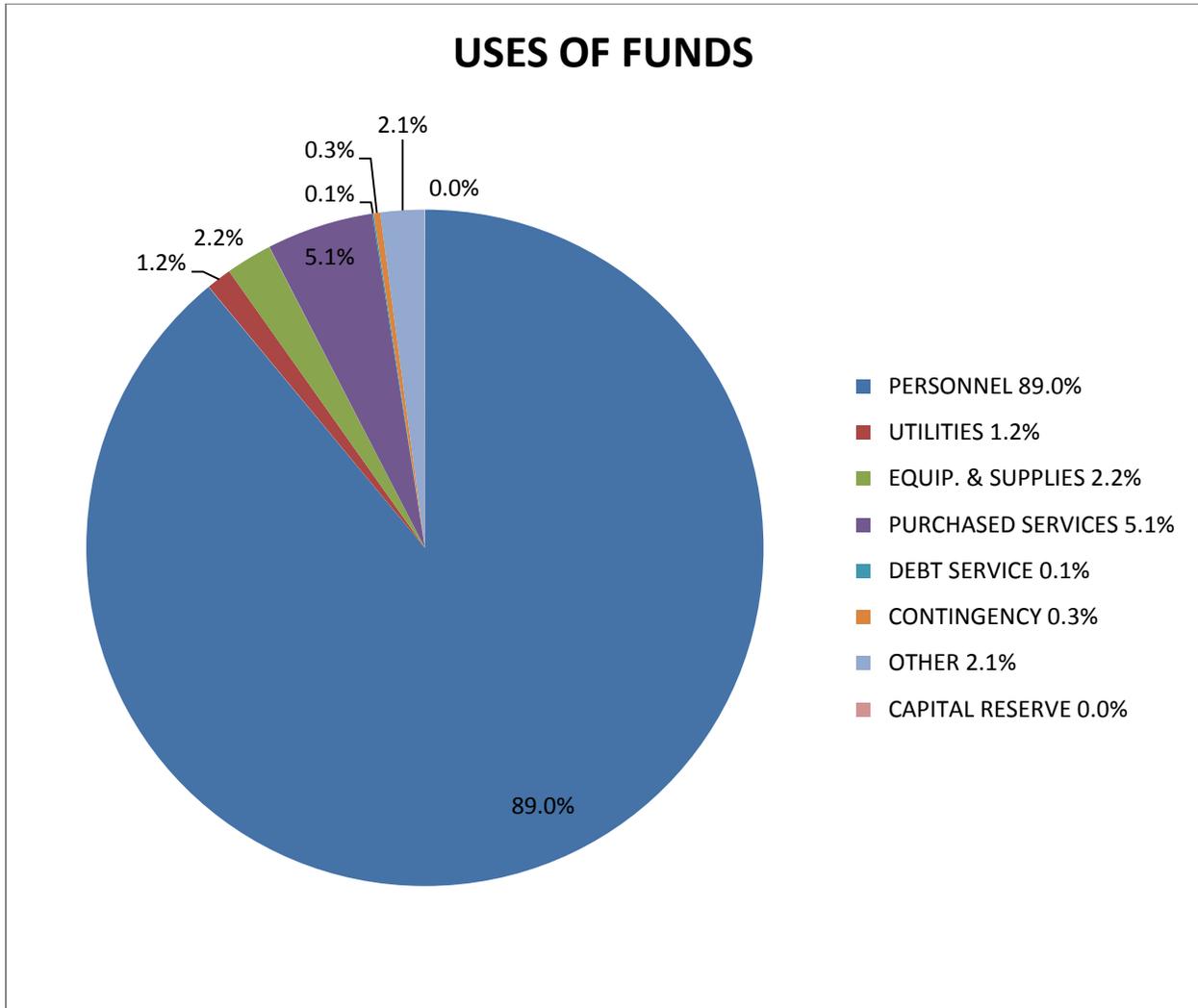
SOURCES OF FUNDS

Property taxes remain the primary source of funding for South King Fire & Rescue at 68.9% 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 is a property tax. When these are added to the total, the actual percentage from property taxes comes closer to **92%**. 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 89.0 %. This is to be expected since we are a service provider with low overhead and supply costs.



DIVISIONAL OPERATING BUDGETS

		2013	2014	VARIANCE	
ACCT CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
DIVISION:	LEGISLATIVE - COMMISSIONERS	2013	2014	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
511.60.10.812	MEETINGS - COMMISSIONERS SALARIES	49,920	54,720	4,800	9.6%
	TOTAL COMMISSIONERS SALARIES	49,920	54,720	4,800	9.6%
511.60.10	TOTAL COMMISSIONER SALARIES	49,920	54,720	4,800	9.6%
511.60.20.138	MEDICARE	724	793	69	9.6%
511.60.20.139	SOCIAL SECURITY	3,095	3,393	298	9.6%
	TOTAL COMMISSIONERS BENEFITS	3,819	4,186	367	9.6%
511.60.20	TOTAL COMMISSIONER BENEFITS	3,819	4,186	367	9.6%
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	1,000	1,000	0	0.0%
511.60.49.602	MEETINGS	240	240	0	0.0%
	TOTAL COMM. PLANNING	4,740	4,740	0	0.0%
511.60.40	TOTAL COMMISSIONER PLANNING	4,740	4,740	0	0.0%
	TOTAL COMMISSIONER EXPENSES	58,479	63,646	5,167	8.8%
DIVISION:	LEGISLATIVE - ELECTION COSTS	2013	2014	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	2013	2014	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
514.20.41.511	AUDIT	15,000	15,000	0	0.0%
	TOTAL AUDIT	15,000	15,000	0	0.0%
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	15,500	0	0.0%
DIVISION:	OTHER GENERAL GOVERNMENT SERVICES	2013	2014	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	2013	2014	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522.05.10.167	EMPLOYEE LEAVE CASH OUT	0	40,000	40,000	-
522.05.10	TOTAL EMPLOYEE LEAVE CASH OUT	0	40,000	40,000	-
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	2,000	2,000	0	0.0%
522.05.31.261	MISC. SUPPLIES	4,000	1,000	-3,000	-75.0%
522.05.31.273	DISASTER SUPPLIES	0	0	0	-
522.05.31.275	OFFICE SUPPLIES	20,000	25,000	5,000	25.0%
522.05.31.306	EMERGENCY MANAGEMENT SUPPLIES	3,000	3,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	29,000	31,000	2,000	6.9%
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	181,000	183,000	2,000	1.1%
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	2,500	2,500	0	0.0%
522.05.41.593	CONSULTANTS	7,500	7,500	0	0.0%
522.05.41.602	PLANNING	0	0	0	-
522.05.42.579	POSTAGE	20,000	20,000	0	0.0%
522.05.44.580	ADVERTISING (MEETING, BID, ETC)	500	500	0	0.0%
522.05.44.584	PUBLICATIONS	500	500	0	0.0%
522.05.49.577	INVESTMENT FEES	1,000	1,000	0	0.0%
522.05.49.581	DUES & MEMBERSHIPS	5,000	5,000	0	0.0%
522.05.49.582	TEMPORARY EMPLOYMENT	0	0	0	-
522.05.49.583	PRINTING & BINDING	6,000	6,000	0	0.0%
522.05.49.607	EMERGENCY MANAGEMENT COORDINATION	7,000	7,000	0	0.0%
522.05.49.691	SERVICE FEES	2,500	2,500	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	119,500	119,500	0	0.0%
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	65,000	65,000	0	0.0%
522.05.47.675	WASTE DISPOSAL	20,000	20,000	0	0.0%
522.05.47.676	WATER/SEWER	17,000	17,000	0	0.0%
522.05.47.677	SURFACE WATER MANAGEMENT	15,000	15,000	0	0.0%
522.05.47.679	INTERNET CONNECTION	14,000	14,000	0	0.0%
	TOTAL UTILITIES	290,500	290,500	0	0.0%
522.05.40	TOTAL PURCHASED SERVICES	541,000	541,000	0	0.0%
522.05.79.759	PROPERTY PAYMENTS	21,000	17,205	-3,795	-18.1%
522.05.51.761	KCFD 2 CONTRACT	0	0	0	-
522.05.49	TOTAL DEBT SERVICE	21,000	17,205	-3,795	-18.1%
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	841,587	879,792	38,205	4.5%

DIVISION: ADMINISTRATION		2013	2014	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	12,478	12,478	0	0.0%
	OVERTIME HOURS	120	120	0	0.0%
	TOTAL PAID HOURS	12,598	12,598	0	0.0%
522.10.10.101	HOLIDAY / VACATION SELL-BACKS	20,500	20,500	0	0.0%
522.10.10.102	REGULAR SALARIES	706,797	716,905	10,108	1.4%
522.10.10.103	OVERTIME SALARIES	4,451	4,518	67	1.5%
522.10.10.109	WELLNESS INCENTIVE	2,000	2,000	0	0.0%
522.10.10	TOTAL SALARIES	733,748	743,923	10,175	1.4%
522.10.20.131	LIFE INSURANCE	1,808	1,838	30	1.6%
522.10.20.132	LABOR & INDUSTRIES	7,313	7,486	173	2.4%
522.10.20.133	MEDICAL/DENTAL	0	0	0	-
522.10.20.134	PENSIONS FULL TIME	44,814	55,577	10,763	24.0%
522.10.20.136	DEFERRED COMPENSATION	16,519	16,523	4	0.0%
522.10.20.138	MEDICARE	9,762	9,925	163	1.7%
522.10.20.139	SOCIAL SECURITY	18	18	0	-1.6%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	80,233	91,366	11,132	13.9%
522.10.20	TOTAL BENEFITS	80,233	91,366	11,133	13.9%
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	15,000	10,000	-5,000	-33.3%
522.10.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	15,000	10,000	-5,000	-33.3%
522.10.48.701	MISC. EQUIP. MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522.10.40	TOTAL PURCHASED SERVICES	15,000	10,000	-5,000	-33.3%
	TOTAL ADMINISTRATION	829,731	846,040	16,309	2.0%

DIVISION: OPERATIONS		2013	2014	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	316,024	311,080	-4,944	-1.6%
	OVERTIME HOURS	12,000	10,400	-1,600	-13.3%
	TOTAL PAID HOURS	328,024	321,480	-6,544	-2.0%
522.20.10.101	HOLIDAY / VACATION SELL-BACKS	250,000	250,000	0	0.0%
522.20.10.102	REGULAR SALARIES	11,563,624	11,931,013	367,389	3.2%
522.20.10.103	OVERTIME SALARIES	663,617	602,832	-60,785	-9.2%
522.20.10.109	WELLNESS INCENTIVE	95,000	95,000	0	0.0%
522.20.10	TOTAL SALARIES	12,572,242	12,878,844	306,602	2.4%
522.20.20.131	LIFE INSURANCE	30,053	30,998	944	3.1%
522.20.20.132	LABOR & INDUSTRIES	411,238	430,890	19,652	4.8%
522.20.20.133	MEDICAL/DENTAL	0	0	0	-
522.20.20.134	PENSIONS FULL TIME	660,717	674,941	14,224	2.2%
522.20.20.136	DEFERRED COMPENSATION	382,500	375,990	-6,510	-1.7%
522.20.20.138	MEDICARE	157,797	163,298	5,501	3.5%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,642,306	1,676,118	33,812	2.1%
522.20.20	TOTAL BENEFITS	1,642,306	1,676,118	33,812	2.1%
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	60,000	60,000	0	0.0%
522.20.31.274	PASSPORT	600	1,600	1,000	166.7%
522.20.31.275	OFFICE SUPPLIES				
522.20.31.304	HONOR GUARD	2,500	2,500	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	152,250	153,250	1,000	0.7%
522.20.31.327	B.A. REPAIR PARTS	6,400	9,600	3,200	50.0%
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	450	450	0	0.0%
	TOTAL REPAIR PARTS	8,550	11,750	3,200	37.4%
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	5,000	5,000	0	0.0%
	TOTAL SMALL EQUIPMENT	20,700	20,700	0	0.0%
522.20.30	TOTAL EQUIP. & SUPPLIES	181,500	185,700	4,200	2.3%
522.20.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522.20.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	50,000	60,000	10,000	20.0%
522.20.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	50,000	60,000	10,000	20.0%
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	5,900	1,000	20.4%
522.20.48.703	B.A. REPAIR	3,600	4,100	500	13.9%
522.20.48.704	EXTINGUISHER REPAIRS / SERVICE	2,000	2,000	0	0.0%
522.20.48.705	HOSE REPAIR/TESTING	1,200	9,600	8,400	700.0%
522.20.48.706	PROTECTIVE CLOTH. REPAIR	4,000	5,500	1,500	37.5%
522.20.48.707	COMPRES./BREATH. APP.	8,800	12,800	4,000	45.4%
	TOTAL MAINTENANCE SERVICES	26,400	41,800	15,400	58.3%
522.20.49.614	VALLEYCOM DISPATCHING	432,080	470,064	37,984	8.8%
522.20.49.751	<i>FUTURE CATEGORY</i>	0	0	0	-
	TOTAL CONTRACT SERVICES	432,080	470,064	37,984	8.8%
522.20.40	TOTAL PURCHASED SERVICES	508,480	571,864	63,384	12.5%
	TOTAL OPERATIONS	14,904,528	15,312,526	407,998	2.7%

DIVISION: EMS		2013	2014	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	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	8,848	9,274	426	4.8%
522.24.10	TOTAL SALARIES	8,848	9,274	426	4.8%
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	464	485	21	4.5%
522.24.20.136	DEFERRED COMPENSATION	0	0	0	-
522.24.20.138	MEDICARE	77	81	4	4.8%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	541	566	25	4.6%
522.24.20	TOTAL BENEFITS	541	566	25	4.6%
522.24.31.271	MEDICAL SUPPLIES	40,000	46,000	6,000	15.0%
522.24.31.282	DEFIBRILLATOR SUPPLIES	5,730	3,730	-2,000	-34.9%
522.24.31.298	DISEASE PREVENTION	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	45,730	49,730	4,000	8.7%
522.24.31.xxx	<i>FUTURE CATEGORY (ALS/BLS)</i>	0	0	0	-
522.24.31.332	DEFIBRILLATOR REPAIR PARTS	3,700	0	-3,700	-100.0%
	TOTAL REPAIR PARTS	3,700	0	-3,700	-100.0%
522.24.35.414	MEDICAL EQUIPMENT	5,000	0	-5,000	-100.0%
522.24.35.423	SHOP TOOLS	570	570	0	0.0%
	TOTAL SMALL EQUIPMENT	5,570	570	-5,000	-89.8%
522.24.30	TOTAL EQUIP. & SUPPLIES	55,000	50,300	-4,700	-8.5%
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)	11,500	27,700	16,200	140.9%
522.24.49.572	INFECTIOUS WASTE DISPOSAL	800	800	0	0.0%
522.24.49.612	MEDICAL GASES	3,500	7,000	3,500	100.0%
	TOTAL MISCELLANEOUS SERVICES	15,800	35,500	19,700	124.7%
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.	7,500	0	-7,500	-100.0%
	TOTAL CONTRACT SERVICES	7,500	0	-7,500	-100.0%
522.24.40	TOTAL PURCHASED SERVICES	23,300	35,500	12,200	52.4%
	TOTAL EMS	87,689	95,640	7,951	9.1%

DIVISION: RESCUE		2013 BUDGET	2014 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	384	384	0	0.0%
	RESPONSE OVERTIME HOURS	120	120	0	0.0%
	TOTAL OVERTIME HOURS	504	504	0	0.0%
	TOTAL PAID HOURS	504	504	0	0.0%
522.22.10.103	OVERTIME SALARIES	27,872	29,214	1,342	4.8%
522.22.10.107	PREMIUM PAY	26,898	27,710	812	3.0%
522.22.10	TOTAL SALARIES	54,770	56,924	2,154	3.9%
522.22.20.134	PENSIONS FULL TIME	2,870	2,977	107	3.7%
522.22.20.138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	2,870	2,977	107	3.7%
522.22.20	TOTAL BENEFITS	2,870	2,977	107	3.7%
522.22.35.431	RESCUE EQUIP	4,300	6,300	2,000	46.5%
	TOTAL SMALL EQUIPMENT	4,300	6,300	2,000	46.5%
522.22.30	TOTAL EQUIP. & SUPPLIES	4,300	6,300	2,000	46.5%
522.22.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	0	1,500	1,500	-
522.22.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	0	1,500	1,500	-
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	500	2,000	1,500	300.0%
	TOTAL RESCUE:	62,440	68,202	5,762	9.2%

DIVISION: MARINE		2013 BUDGET	2014 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			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	21,236	22,258	1,022	4.8%
522.27.10.107	PREMIUM PAY	26,898	27,710	812	3.0%
522.27.10	TOTAL SALARIES	48,134	49,969	1,835	3.8%
522.27.20.134	PENSIONS FULL TIME	1,113	1,164	51	4.6%
522.27.20.138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,113	1,164	51	4.6%
522.27.20	TOTAL BENEFITS	1,113	1,164	51	4.6%
522.27.35.431	MARINE EQUIP	2,900	4,400	1,500	51.7%
	TOTAL SMALL EQUIPMENT	2,900	4,400	1,500	51.7%
522.27.30	TOTAL EQUIP. & SUPPLIES	2,900	4,400	1,500	51.7%
522.27.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	3,000	1,500	-1,500	-50.0%
522.27.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	3,000	1,500	-1,500	-50.0%
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	3,100	-1,500	-32.6%
	TOTAL MARINE:	56,746	58,633	1,887	3.3%

DIVISION: HAZARDOUS MATERIALS		2013 BUDGET	2014 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	24,996	26,200	1,204	4.8%
522.25.10.107	PREMIUM PAY	23,536	22,515	-1,021	-4.3%
522.25.10	TOTAL SALARIES	48,532	48,715	183	0.4%
522.25.20.134	PENSIONS FULL TIME	1,310	1,370	60	4.6%
522.25.20.138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,310	1,370	60	4.6%
522.25.20	TOTAL BENEFITS	1,310	1,370	60	4.6%
522.25.35.418	HAZ MAT PROTECTION	3,239	3,239	0	0.0%
522.25.35.419	HAZ MAT TOOLS/EQUIP	4,780	4,780	0	0.0%
	TOTAL SMALL EQUIPMENT	8,019	8,019	0	0.0%
522.25.30	TOTAL EQUIP. & SUPPLIES	8,019	8,019	0	0.0%
522.25.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	0	6,000	6,000	-
522.25.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	0	6,000	6,000	-
522.25.48.701	MISC. EQUIP. MAINTENANCE	5,000	5,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	5,000	5,000	0	0.0%
526.25.40	TOTAL PURCHASED SERVICES	5,000	11,000	6,000	120.0%
	TOTAL HAZARDOUS MAT.	62,861	69,104	6,243	9.9%

DIVISION: HEALTH & SAFETY		2013 BUDGET	2014 BUDGET	VARIANCE	
ACCT. CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	180	180	0	0.0%
	TOTAL PAID HOURS	180	180	0	0.0%
522.23.10.102	REGULAR SALARIES	0	0	0	-
522.23.10.103	OVERTIME SALARIES	9,954	10,434	480	4.8%
522.23.10	TOTAL SALARIES	9,954	10,434	480	4.8%
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	14,300	5,000	-9,300	-65.0%
522.23.21.167	MEDICAL EXAMS (WELL/FIT INITIATIVE)	90,000	88,000	-2,000	-2.2%
522.23.21.169	MEDICAL EXAMS (DUTY FITNESS)	2,000	2,000	0	0.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	117,300	106,000	-11,300	-9.6%
522.23.20	TOTAL BENEFITS	117,300	106,000	-11,300	-9.6%
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	3,000	5,800	2,800	93.3%
	TOTAL MISCELLANEOUS SERVICES	3,000	5,800	2,800	93.3%
522.23.40	TOTAL PURCHASED SERVICES	3,000	5,800	2,800	93.3%
	TOTAL HEALTH & SAFETY	132,254	124,234	-8,020	-6.1%

DIVISION: PREVENTION / INVESTIGATION		2013	2014	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	16,637	16,637	0	0.0%
	OVERTIME HOURS	600	520	-80	-13.3%
	TOTAL PAID HOURS	17,237	17,157	-80	-0.5%
522.30.10.101	HOLIDAY / VACATION SELL-BACKS	5,333	5,333	-1	0.0%
522.30.10.102	REGULAR SALARIES	835,737	852,889	17,152	2.1%
522.30.10.103	OVERTIME SALARIES	46,417	41,032	-5,385	-11.6%
522.30.10.109	WELLNESS INCENTIVE	5,600	5,600	0	0.0%
522.30.10	TOTAL SALARIES	893,087	904,854	11,767	1.3%
522.30.20.131	LIFE INSURANCE	2,150	2,190	40	1.9%
522.30.20.132	LABOR & INDUSTRIES	20,596	21,864	1,268	6.2%
522.30.20.133	MEDICAL/DENTAL	0	0	0	-
522.30.20.134	PENSIONS FULL TIME	50,411	54,006	3,595	7.1%
522.30.20.136	DEFERRED COMPENSATION	24,000	24,000	0	0.0%
522.30.20.138	MEDICARE	6,095	7,772	1,677	27.5%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	103,252	109,833	6,581	6.4%
522.30.20	TOTAL BENEFITS	103,252	109,833	6,581	6.4%
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	16,000	16,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	16,200	16,200	0	0.0%
522.30.40	TOTAL PURCHASED SERVICES	29,500	29,500	0	0.0%
	TOTAL PREVENTION	1,033,239	1,051,587	18,348	1.8%

DIVISION: PUBLIC EDUCATION		2013	2014	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	2,080	2,080	0	0.0%
	OVERTIME HOURS	150	120	-30	-20.0%
	TOTAL PAID HOURS	2,230	2,200	-30	-1.4%
522.35.10.101	HOLIDAY / VACATION SELL-BACKS	1,200	1,200	0	0.0%
522.35.10.102	REGULAR SALARIES	90,159	109,109	18,950	21.0%
522.35.10.103	OVERTIME SALARIES	8,295	6,956	-1,339	-16.1%
522.35.10.109	WELLNESS INCENTIVE	1,400	1,400	0	0.0%
522.35.10	TOTAL SALARIES	101,054	118,665	17,611	17.4%
522.35.20.131	LIFE INSURANCE	233	280	47	20.2%
522.35.20.132	LABOR & INDUSTRIES	388	3,522	3,134	807.8%
522.35.20.133	MEDICAL/DENTAL	0	0	0	-
522.35.20.134	PENSIONS FULL TIME	7,151	6,227	-924	-12.9%
522.35.20.136	DEFERRED COMPENSATION	3,000	3,000	0	0.0%
522.35.20.138	MEDICARE	1,471	101	-1,370	-93.1%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	12,243	13,130	887	7.2%
522.35.20	TOTAL BENEFITS	12,243	13,130	887	7.2%
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	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	500	1,500	1,000	200.0%
522.35.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	500	1,500	1,000	200.0%
522.35.41.597	EDUCATIONAL PROGRAMS/WEBSITE PROGRAMS	12,000	12,000	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	12,000	12,000	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	12,775	13,775	1,000	7.8%
	TOTAL PUBLIC EDUCATION	134,122	153,620	19,498	14.5%

DIVISION: TRAINING		2013	2014	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	8,318	8,318	0	0.0%
	OVERTIME HOURS	424	490	66	15.6%
	TOTAL PAID HOURS	8,742	8,808	66	0.8%
522.40.10.101	HOLIDAY / VACATION SELL-BACKS	5,000	5,000	0	0.0%
522.40.10.102	REGULAR SALARIES	448,655	455,462	6,807	1.5%
522.40.10.103	OVERTIME SALARIES	34,961	40,705	5,744	16.4%
522.40.10.109	WELLNESS INCENTIVE	6,000	6,000	0	0.0%
522.40.10	TOTAL SALARIES	494,616	507,167	12,551	2.5%
522.40.20.131	LIFE INSURANCE	1,153	1,168	15	1.3%
522.40.20.132	LABOR & INDUSTRIES	10,298	10,932	634	6.2%
522.40.20.133	MEDICAL/DENTAL	0	0	0	-
522.40.20.134	PENSIONS FULL TIME	27,549	29,882	2,333	8.5%
522.40.20.136	DEFERRED COMPENSATION	12,000	12,000	0	0.0%
522.40.20.138	MEDICARE	5,208	7,073	1,865	35.8%
522.40.20.139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	56,207	61,055	4,848	8.6%
522.40.20	TOTAL BENEFITS	56,207	61,055	4,848	8.6%
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	0	-
522.40.31.326	MISC REPAIR PARTS	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	4,200	4,200	0	0.0%
522.40.35.411	FIREFIGHTING EQUIP.	17,000	20,000	3,000	17.6%
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	18,700	21,700	3,000	16.0%
522.40.30	TOTAL EQUIP. & SUPPLIES	22,900	25,900	3,000	13.1%
522.40.41.587	INSTRUCTORS (OUTSIDE)	25,300	15,300	-10,000	-39.5%
522.40.41.588	MISC REIMBURSABLE TRAINING	0	0	0	-
522.40.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	25,300	15,300	-10,000	-39.5%
522.40.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	5,000	5,000	0	0.0%
522.40.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	5,000	5,000	0	0.0%
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	31,800	21,800	-10,000	-31.4%
	TOTAL TRAINING	605,523	615,922	10,399	1.7%

DIVISION:		FACILITIES	2013	2014	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT	
	REGULAR HOURS	4,159	4,159	0	0.0%	
	OVERTIME HOURS	80	80	0	0.0%	
	TOTAL PAID HOURS	4,239	4,239	0	0.0%	
522.50.10.101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-	
522.50.10.102	REGULAR SALARIES	95,963	97,140	1,177	1.2%	
522.50.10.103	OVERTIME SALARIES	4,672	4,740	68	1.4%	
522.50.10.109	WELLNESS INCENTIVE	500	500	0	0.0%	
522.50.10	TOTAL SALARIES	101,135	102,379	1,244	1.2%	
522.50.20.131	LIFE INSURANCE	210	213	3	1.2%	
522.50.20.132	LABOR & INDUSTRIES	4,062	4,056	-6	-0.2%	
522.50.20.133	MEDICAL/DENTAL	0	0	0	-	
522.50.20.134	PENSIONS FULL TIME	6,391	8,278	1,887	29.5%	
522.50.20.136	DEFERRED COMPENSATION	3,000	3,000	0	0.0%	
522.50.20.138	MEDICARE	1,217	1,235	18	1.4%	
522.50.20.139	SOCIAL SECURITY	0	0	0	-	
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	14,880	16,781	1,901	12.8%	
522.50.20	TOTAL BENEFITS	14,880	16,781	1,901	12.8%	
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	GROUND MAINT. SUPPLIES	800	800	0	0.0%	
522.50.31.289	BLDG. MTLs & SUPPLIES	7,300	9,500	2,200	30.1%	
522.50.31.290	CLEANING & SANITATION	22,500	22,500	0	0.0%	
522.50.31.291	ELECTRICAL SUPPLIES	0	2,500	2,500	-	
522.50.31.292	PAINT & PAINTING SUPPLIES	1,500	1,500	0	0.0%	
522.50.31.293	PLUMBING SUPPLIES	2,000	2,000	0	0.0%	
522.50.31.294	MATTRESS REPLACEMENTS	5,600	5,600	0	0.0%	
522.50.31.295	NUTS/BOLTS/SCREWS	0	0	0	-	
522.50.31.331	HYDRANT/TEST PARTS	2,500	2,500	0	0.0%	
	TOTAL MISCELLANEOUS SUPPLIES	44,750	49,450	4,700	10.5%	
522.50.35.423	SHOP TOOLS	1,000	1,000	0	0.0%	
522.50.35.424	GENERATORS	250	250	0	0.0%	
	TOTAL SMALL EQUIPMENT	1,250	1,250	0	0.0%	
522.50.30	TOTAL EQUIP. & SUPPLIES	46,000	50,700	4,700	10.2%	
522.50.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	800	800	0	0.0%	
522.50.43.542	TRAVEL/LODGING	0	0	0	-	
	TOTAL OUTSIDE TRAINING	800	800	0	0.0%	
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	8,000	8,000	0	0.0%	
522.50.48.710	GROUPS/FACILITIES MAINTENANCE	13,125	13,125	0	0.0%	
522.50.48.711	CARPET CLEANING	3,500	3,500	0	0.0%	
522.50.48.712	DOOR REPAIR	10,500	10,500	0	0.0%	
522.50.48.713	ELECTRICAL REPAIR	4,324	4,324	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	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	5,000	5,000	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	6,000	9,000	3,000	50.0%	
522.50.48.723	FIRE PROTECTION SYSTEMS REPAIR	4,000	4,000	0	0.0%	
522.50.48.724	PERMITS	563	563	0	0.0%	
522.50.48.732	GENERATORS	3,500	6,000	2,500	71.4%	
	TOTAL MAINTENANCE SERVICES	63,837	69,337	5,500	8.6%	
522.50.49.752	HVAC CONTRACT	44,000	50,659	6,659	15.1%	
522.50.49.762	JANITORIAL SERVICES	0	0	0	-	
522.50.49.758	GROUPS MAINT. CONTRACT	35,000	28,341	-6,659	-19.0%	
	TOTAL CONTRACT SERVICES	79,000	79,000	0	0.0%	
522.50.40	TOTAL PURCHASED SERVICES	145,137	150,637	5,500	3.8%	
	TOTAL FACILITIES	307,151	320,497	13,346	4.3%	

DIVISION: FLEET MAINTENANCE		2013	2014	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	259,664	265,272	5,608	2.2%
522.60.10.103	OVERTIME SALARIES	4,549	4,620	71	1.6%
522.60.10.109	WELLNESS INCENTIVE	1,000	1,000	0	0.0%
522.60.10	TOTAL SALARIES	268,364	274,041	5,677	2.1%
522.60.20.131	LIFE INSURANCE	670	685	15	2.2%
522.60.20.132	LABOR & INDUSTRIES	11,394	11,375	-19	-0.2%
522.60.20.133	MEDICAL/DENTAL	0	0	0	-
522.60.20.134	PENSIONS FULL TIME	19,699	25,686	5,987	30.4%
522.60.20.136	DEFERRED COMPENSATION	9,000	9,000	0	0.0%
522.60.20.138	MEDICARE	2,361	2,419	58	2.5%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	43,124	49,165	6,041	14.0%
522.60.20	TOTAL BENEFITS	43,124	49,165	6,041	14.0%
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	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	200	200	0	0.0%
522.60.31.303	OILS & LUBRICANTS	6,000	6,000	0	0.0%
522.60.31.305	MARINE	250	400	150	60.0%
	TOTAL MISCELLANEOUS SUPPLIES	10,650	10,800	150	1.4%
522.60.31.326	MISC. REPAIR PARTS	1,800	1,800	0	0.0%
522.60.31.333	AID CAR PARTS	3,000	4,000	1,000	33.3%
522.60.31.334	BATTERIES/AUTOMOTIVE	4,500	4,500	0	0.0%
522.60.31.335	LADDER TRUCK PARTS	6,000	6,000	0	0.0%
522.60.31.336	PUMPER PARTS	50,000	63,000	13,000	26.0%
522.60.31.337	STAFF VEHICLE PARTS	5,500	6,900	1,400	25.5%
522.60.31.338	TIRES/RIM	15,500	19,500	4,000	25.8%
522.60.31.345	MARINE PARTS	1,000	4,000	3,000	300.0%
	TOTAL REPAIR PARTS	87,300	109,700	22,400	25.7%
522.60.35.423	SHOP TOOLS	1,000	2,000	1,000	100.0%
	TOTAL SMALL EQUIPMENT	1,000	2,000	1,000	100.0%
522.60.30	TOTAL EQUIP. & SUPPLIES	98,950	122,500	23,550	23.8%
522.60.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	2,400	3,000	600	25.0%
522.60.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	2,400	3,000	600	25.0%
522.60.41.589	LAB TESTING	2,000	2,000	0	0.0%
522.60.42.579	POSTAGE	0	0	0	-
522.60.49.590	TOWING	600	600	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	2,600	2,600	0	0.0%
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	45,000	45,000	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	2,500	500	25.0%
	TOTAL MAINTENANCE SERVICES	58,050	58,550	500	0.9%
522.60.40	TOTAL PURCHASED SERVICES	63,050	64,150	1,100	1.7%
	TOTAL FLEET MAINTENANCE	473,487	509,857	36,370	7.7%

DIVISION: INFO & COMMUNICATIONS		2013	2014	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	5,199	5,719	520	10.0%
	OVERTIME HOURS	96	168	72	75.0%
	TOTAL PAID HOURS	5,295	5,887	592	11.2%
522.85.10.101	HOLIDAY / VACATION SELL-BACKS	3,000	3,000	0	0.0%
522.85.10.102	REGULAR SALARIES	265,243	291,535	26,292	9.9%
522.85.10.103	OVERTIME SALARIES	6,091	10,813	4,722	77.5%
522.85.19.109	WELLNESS INCENTIVE	1,000	1,000	0	0.0%
522.85.10	TOTAL SALARIES	275,334	306,348	31,014	11.3%
522.85.20.131	LIFE INSURANCE	678	743	65	9.5%
522.85.20.132	LABOR & INDUSTRIES	993	1,163	170	17.1%
522.85.20.133	MEDICAL/DENTAL	0	0	0	-
522.85.20.134	PENSIONS FULL TIME	16,911	22,061	5,150	30.5%
522.85.20.136	DEFERRED COMPENSATION	6,000	6,000	0	0.0%
522.85.20.138	MEDICARE	3,933	4,314	381	9.7%
522.85.20.139	SOCIAL SECURITY	0	2,550	2,550	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	28,515	36,831	8,316	29.2%
522.85.20	TOTAL BENEFITS	28,515	36,831	8,316	29.2%
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	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	2,000	2,000	0	0.0%
522.85.35.430	CLIENT SOFTWARE	4,000	4,000	0	0.0%
	TOTAL SMALL EQUIPMENT	9,000	9,000	0	0.0%
522.85.30	TOTAL EQUIP. & SUPPLIES	30,600	30,600	0	0.0%
522.85.43.541	OUTSIDE TRAINING / TRAVEL / LODGING	8,000	10,000	2,000	25.0%
522.85.43.542	TRAVEL/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	8,000	10,000	2,000	25.0%
522.85.41.571	ALPHA PAGERS/AIR CARDS	26,000	26,000	0	0.0%
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	59,180	61,000	1,820	3.1%
522.85.41.614	VALLEYCOM DISPATCHING	0	0	0	-
522.85.42.579	POSTAGE	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	88,180	90,000	1,820	2.1%
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.	1,000	1,000	0	0.0%
522.85.48.736	RADIO T&M MAINT.	5,000	5,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	12,500	12,500	0	0.0%
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	11,000	11,000	0	0.0%
	TOTAL CONTRACT SERVICES	81,000	81,000	0	0.0%
522.85.40	TOTAL PURCHASED SERVICES	189,680	193,500	3,820	2.0%
	TOTAL INFO SYSTEMS	524,129	567,279	43,150	8.2%

DIVISION:	EMPLOYEE HEALTH BENEFITS	2013	2014	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522.95.20.180	CLAIM PAYMENTS	1,924,824	2,298,096	373,272	19.4%
522.95.20.181	TPA EXPENSES	69,418	74,853	5,435	7.8%
522.95.20.182	BROKER FEES	30,960	30,780	-180	-0.6%
522.95.20.183	STOP LOSS INSURANCE	371,808	328,699	-43,109	-11.6%
522.95.20.184	WELLNESS PROGRAM EXPENSES	0	0		
522.95.20.185	OTHER EXPENSES	0	0		
522.95.20.186	HRA DISBURSEMENT	225,000	223,500	-1,500	-0.7%
	TOTAL SELF-INSURANCE	2,622,010	2,955,928	333,918	12.7%
522.95.20.188	DENTAL	244,145	240,848	-3,297	-1.4%
	TOTAL DENTAL	244,145	240,848	-3,297	-1.4%
					-
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	153,112	178,196	25,084	16.4%
	TOTAL LEOFF 1 REIMBURSEMENT	153,112	178,196	25,084	16.4%
522.95.20	TOTAL EMPLOYEE HEALTH BENEFITS	3,019,268	3,374,972	355,704	11.8%

LINE ITEM DESCRIPTIONS

BARS	DESCRIPTION	
511.60.10.812	MEETINGS - COMMISSIONERS SALARIES	Covers costs at \$114 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.
522.05.10.167	EMPLOYEE LEAVE CASH OUT	Cash out of sick or vacation leaves for employees anticipated to retire during the year.
522.05.21.163	EMPLOYEE ASSISTANCE	Health Ventures employee assistance program.
522.05.21.164	EMPLOYEE RECOGNITION	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 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	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 Church, Lawson, Perry, Gentry, Stevens, and Rinehardt.
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, 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.
522.20.10.131	LIFE INSURANCE	Life insurance provided by Employer.
522.20.10.132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522.20.10.133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522.20.10.134	PENSIONS FULL TIME	LEOFF 1 and 2 pension payments by Employer.
522.20.10.136	DEFERRED COMPENSATION	Deferred Comp for all personnel at \$250/month.
522.20.10.138	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 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	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 att 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 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 2013 to 2016

Forecasting revenues has become a near impossibility with volatile markets, assessed values which fluctuate from a loss of nearly 8% in one year (2012 values collected in 2013) to an increase of nearly 2% (2013 values collected in 2014). Projections for 2014's assessed values, to be collected in 2015, are all over the map without any real sense for where they will eventually end up (some project as high as 8% or 9%, while others are more conservative in the 3% to 5% range). Therefore, there are no solid projections to present to our community as the "unknowns" far exceed the "knowns" as we head into 2015 and beyond relative to revenues.

The 2015 fiscal year has previously been identified as a key point for South King Fire & Rescue, as that is the year the SAFER Grant funding will cease to be collected. This will necessitate an increase of assessed values (resulting in enhanced revenues), a reduction of expenditures, or a strategic combination of both in order to achieve a balanced budget. The combination of the maintenance and operations levy, passed in 2012 and collected from 2013 through 2016, coupled with the aforementioned SAFER Grants, allowed the district to move forward and achieve necessary staffing levels in order to maintain respectable response times. The challenge will be to maintain these levels in these fiscally volatile times.

Should revenues not keep up with necessary expenditures in 2015 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 2014 expense areas that increased relative to identifying a means to reduce these line items in 2015 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 Strategic Planning process to involve all 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.

Fiscal year 2014 is balanced. The challenges associated with 2015 and beyond will require strong leadership from the Board of Fire Commissioners and Administrative Staff, coupled with support from all members of the department, in order to maintain the Class 2 rated department that our community enjoys.