



SOUTH KING FIRE & RESCUE

2023

OPERATING AND CAPITAL BUDGETS

November 22ND, 2022

FINAL ADOPTED

EXECUTIVE SUMMARY

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

The District has established a goal of growing as required to keep up with increased demands for service. Economic development, driven by [King County's Countywide Planning Policies](#) and the [City of Federal Way's Housing Action Plan](#), will continue to increase emergency responses, placing additional stresses on the District. In Federal Way, an ambitious growth plan requires nearly double the current rate of housing development annually to meet the city's adopted target of 8,100 units by 2035. Next year, the District's Strategic Planning Committee will analyze the impacts of these plans and policies to determine how aggressive development will affect current and future service levels. The process will include a review of the financial impacts tax deferrals and other incentives provided by cities and counties have on the District. The primary objective being to ensure revenues and resources are sufficient to meet these growth plans and increased demands for service.

The District faced many challenges during the COVID-19 Pandemic. The vaccine mandate for healthcare providers under the Governor's Proclamation 21-14, effected operational staffing and District finances well in to 2022. In January, the District experienced a leadership change, a new Fire Chief, and a vacancy in the Chief of Operations position. The appointed Fire Chief embarked on an Organizational Transformation to begin a restructuring process. To begin, the Administration commissioned a consulting firm to conduct an Organizational Health Assessment (OHA) survey questionnaire to all district employees to identify and address deficiencies. Members of the Administration, the Union, and Board of Commissioners participated in the development and execution of the OHA. The comprehensive results of the survey identified areas of improvement which serve as key pillars for the Strategic Plan, as well as other investments found in the 2023 budget.

Reduced staffing, due to the vaccine mandate and retirements, affected every division in the organization and was a contributing factor to employee morale. To ensure sustained service levels, and to provide relief from fatigued personnel, the District dedicated substantial time and resources to employee hiring. In an

unprecedented move, a lateral hiring process was used in addition to the normal recruitment procedures used to hire firefighters. The rationale behind the decision to hire laterals was to reduce onboarding time to get front-line personnel into service faster than conventional hiring. Utilizing these two methods, the District hired eighteen (18) firefighters in 2022.

Other important positions that were filled throughout the organization include:

- Operations Chief
- Business Operations Manager
- Information Technology Supervisor
- Facilities Supervisor
- Human Resource (HR) Generalist
- HR – Workforce Development/DEI Program Manager
- Help Desk Technician x 2

In total, the District hired twenty-six (26) employees in 2022.

In late 2022, Governor Inslee rescinded emergency proclamations related to the COVID-19 Pandemic; to include the vaccination requirement for healthcare workers. Following suit, the Board of Commissioners repealed the district policy and vaccination requirement for firefighters impacted by the original decision. With this change, the Board authorized the Fire Chief to offer previously employed firefighters' positions (with accommodations when providing patient care) as they become available. The District anticipates firefighter openings in 2023 due to retirements, which can now be filled with non-vaccinated individuals interested in returning to SKFR. Per district policy, all newly hired employees are required to be Covid-19 vaccinated.

2023 BUDGET

The Fire District Administration is pleased to present the 2023 budget which includes maintaining all seven (7) fire stations staffed with engine companies, each staffed with one officer and two firefighters. Three (3) fire stations will be staffed with aid cars, each staffed with one officer and one firefighter. A fourth (4th) aid car will be staffed on days when daily staffing numbers are sufficient.

All firefighters and officers are emergency medical technicians who are also defibrillator (AED) certified. AED units are maintained on all emergency response apparatus. This is critical to our emergency response standard of cover as call volumes are expected to continue to increase with the aforementioned growth. In 2021, the District responded to 23,325 requests for service. Current projections indicate emergency responses will exceed 24,000 by the end of 2022.

Since 2020, the District has prioritized a balanced approach to budgeting. The Fire District's resources must grow to meet the needs of an expanding population. Community support and the approval of critical funding measures and levies enables the District to maintain this growth. Despite staffing shortages caused by the pandemic, the District has increased frontline firefighter staffing levels from 130 in 2020, to 138 in 2022. Under resourced divisions have also been increased to more appropriate levels required to support programs and the day-to-day business operations.

Accompanying this growth, expectations both internally and externally are changing. District investments in programs such as Diversity, Equity, and Inclusion (DEI) foster community relationships, improves cultural responsiveness, and creates equitable business practices. In conjunction with DEI, Workforce Development initiatives focus on hiring, recruitment practices, and promotes community engagement, trust, and opportunity.

While human capital is the District's top priority, it is important to budget for timely equipment replacements and infrastructure upgrades to provide for safe and reliable operations. Since 2021, the District has adequately budgeted more than four (\$4) million dollars in capital expenditures, with nearly one (\$1) million budgeted for 2023. And for the first time in a decade, District capital and contingency reserve funds have increased with budgeted annual contributions meant to provide for realistic replacement cycles and overall financial stability.

This new and balanced approach includes searching for, and securing, alternative funding for projects and equipment. In 2021, the District received an award by the Washington State Department of Commerce (DOC) in the amount of **\$727,750**, which was applied towards a certified fire boat purchase. Additionally, in 2021, the District received a FEMA Grant for **\$129,824** for the

replacement of aging SCBA Compressor Fill Stations. And in 2022, the District was awarded **\$169,750** from the DOC for a Workforce Development/DEI program.

REVENUE

The District will collect a maximum of **6%** (over the previous year levy) allowed per the multi-year lid lift levy approved by voters in 2018. Due to the continued growth in property values, the district levy rate will drop below the statutory limit of \$1.50 per \$1,000 of assessed property valuation - determined by the King County Assessor's Office.

Property taxes on existing parcels are estimated at **\$35,202,943** and new construction at **\$187,204** for a combined 2023 property tax revenue of **\$35,545,046**. This equates to a **5.62%** increase or **\$1,874,095** over 2022's levied amount (\$33,210,324). Prior year re-levied taxes are estimated at **\$154,898** and are included in the total.

In August 2020, voters approved a four-year Maintenance and Operations (M&O) levy to replace an expiring levy. For collection in 2021 thru 2024, the M&O augments revenues by **\$3.75 million** a year to support increases to the services provided by the District. Specifically, the M&O helps to fund the District's Capital Improvement Plan (CIP). It is a critical funding source that provides for the timely replacement of aging equipment and infrastructure.

Total revenues for 2023, including the M&O levy, are projected at **\$44,188,144**. This equates to an overall increase of **5.49%** or **\$2,299,085** over 2022's budgeted revenue, driven by property tax increases, the M&O, and updated miscellaneous revenues.

Note: The cited values for assessed valuations, tax amounts, and percentages are preliminary estimates provided by the King County Assessor's Office at the time of budget adoption. Final values will not be available to the District until after budget adoption. The ACTUAL (final) levied amount from the previous year will be used to determine the percentage increase or decrease in property taxes, not necessarily the Districts previous year budgeted property tax amount.

OPERATING BUDGET

Total operating expenses for 2023 are budgeted at **\$41,204,186**. This amount is an increase from 2022's budget by **7.08%** or **\$2,723,978** for the upcoming fiscal year.

Increases for 2023 are driven mostly by increases in personnel costs, new positions, and rising costs for goods and services driven by market conditions and current supply chains issues.

Cost increases related to personnel include:

- The hiring of one (1) Certified Civilian Fire Marshal required for the District to maintain a Class 2 rating, issued by the Washington Survey and Rating Bureau (WSRB).
- Funding for one (1) additional Training Officer position assigned to the Training Consortium.
- Funding for one (1) additional position assigned to the Community Affairs Office to assist the division with content development and community outreach.
- The hiring of one (1) Logistics Clerk to assist the Logistics Captain with procurement, inventory, and distribution of supplies to district facilities.
- The hiring of one (1) Facilities Specialist to support the Facilities Division with the ongoing maintenance of district facilities, including HVAC systems.
- Represented personnel under contract with Local #2024 will receive a cost-of-living increase of **6.0%** (contractual maximum) established at for the Seattle, Tacoma, and Bellevue area CPI-W (comparing 1st half 2021 with 1st half 2022).
- Cost-of-living increases for represented personnel with expired/expiring contracts will be determined through the ongoing collective bargaining process for successor contracts. These Local #2024 contracts include the Firefighter's Bargaining Unit and the Battalion Chief's Bargaining Unit.
- Qualified non-contract personnel shall also receive a **6.0%** cost of living adjustment.

Other projects and initiatives include:

- Labor negotiations
- Strategic Planning
- District policy and compliance services
- Workplace training and accountability
- Officer development
- Educational opportunities
- Workforce Development/DEI Program
- Legislative Advocate to assist in securing alternative funding

- Software for electronic invoicing and processing
- Network security upgrades
- Data storage capacity increases

The total operating budget expenses for 2023 are shown below as compared with 2022:

TOTAL DISTRICT EXPENSES DESCRIPTION	2022 BUDGET	2023 BUDGET	VARIANCE	
			AMOUNT	PERCENT
REGULAR HOURS	437,871	446,279	8,408	1.9%
OVERTIME HOURS	27,834	27,710	-124	-0.4%
TOTAL PAID HOURS	465,705	473,989	8,284	1.8%
WELLNESS INCENTIVE	193,500	193,500	0	0.0%
HOLIDAY SELL-BACKS	435,450	438,650	3,200	0.7%
REGULAR SALARIES	21,390,056	23,088,402	1,698,346	7.9%
OVERTIME SALARIES	2,116,376	2,191,639	75,263	3.6%
PREMIUM/SPECIALTY/ACTING PAY	224,707	239,039	14,332	6.4%
TOTAL SALARIES	24,360,089	26,149,230	1,789,141	7.3%
TOTAL EMPLOYEE LEAVE CASH OUT	100,000	200,000	100,000	100.0%
TOTAL EMPLOYEE HEALTH BENEFITS	5,788,245	6,053,870	265,625	4.6%
TOTAL EMPLOYEE RELATED PROGRAMS	38,800	38,800	0	0.0%
TOTAL EMPLOYEE NON-MEDICAL BENEFITS	3,128,211	3,387,239	259,028	8.3%
TOTAL EMPLOYEE BENEFITS	8,955,256	9,479,909	524,653	5.9%
MISCELLANEOUS SUPPLIES	541,705	587,440	45,735	8.4%
REPAIR PARTS	162,950	169,175	6,225	3.8%
SMALL EQUIPMENT	193,130	183,584	-9,546	-4.9%
TOTAL EQUIP- & SUPPLIES	897,785	940,199	42,414	4.7%
TRAINING - TUITION/REGISTRATIONS/FEES	277,336	315,325	37,989	13.7%
RENTAL SERVICES	3,200	9,300	6,100	190.6%
MAINTENANCE SERVICES	375,384	391,409	16,025	4.3%
MISCELLANEOUS SERVICES	1,002,415	1,161,681	159,266	15.9%
CONTRACT SERVICES	1,182,182	1,277,648	95,466	8.1%
TOTAL PURCHASED SERVICES	2,840,517	3,155,363	314,846	11.1%
TOTAL DEBT SERVICE	0	0	0	-
TOTAL CONTINGENCY	100,000	100,000	0	0.0%
TOTAL ELECTIONS	200,000	200,000	0	0.0%
TOTAL ELECTION COSTS	200,000	200,000	0	0.0%
TOTAL AUDIT	18,000	19,440	1,440	8.0%
TOTAL LICENSES	500	500	0	0.0%
TOTAL FINANCIAL AND RECORDS SERVICES	18,500	19,940	1,440	7.8%
TOTAL OTHER GENERAL GOVERNMENT SERVICES	0	0	0	-
TOTAL COMMISSIONER COMPENSATION	61,440	61,440	0	0.0%
TOTAL COMMISSIONER BENEFITS	4,186	4,186	0	0.0%
TOTAL COMMISSIONER PLANNING	9,920	9,920	0	0.0%
TOTAL COMMISSIONER EXPENSES	75,546	75,546	0	0.0%
TOTAL FUEL & LUBE	130,000	225,000	95,000	73.1%
TOTAL INSURANCE	238,000	260,000	22,000	9.2%
TOTAL UTILITIES	356,000	399,000	43,000	12.1%
TOTAL DISTRICT EXPENSES	38,480,209	41,204,186	2,723,978	7.08%

CAPITAL BUDGET

The Capital Improvement Plan includes the following purchases for 2023:

CAPITAL PROJECTS SUMMARY	
TOTAL STAFF VEHICLE:	\$ 177,228
Utility Van @ \$45,000, Maintenance Cargo Van @ \$77,228, Motor-pool Van @ \$55,000	
TOTAL EMERGENCY APPARATUS:	\$ 194,350
Heavy Rescue Unit Payment @ \$68,350, Community Affairs Vehicle @ \$70,000, Utility Truck @ \$56,000	
TOTAL OPERATIONS EQUIPMENT:	\$ 278,865
Hurst Tool Replacements @ \$50,000, Fire Hoses @ \$42,000, Heavy Rescue Equipment @ \$25,000, Hazmat Equipment @ \$50,000, Defibrillator Replacements @ \$93,865 (2nd year of 3 year payment), Fitness Equipment @17,000.	
TOTAL INFORMATION SYSTEMS:	\$ 190,443
Network Infrastructure/System Security @ \$60,000, Desktop Computing @ \$25,000, Mobile Computing @ \$45,000, Server Software @ \$10,000, Major Program Software @ \$30,000, Misc. Technology @ \$20,443.	
TOTAL STATION 63:	\$ 8,000
Gym Flooring @ \$8,000.	
TOTAL STATION 64:	\$ 41,500
Asphalt Replacement @ \$41,500.	
TOTAL STATION 65:	\$ 34,200
Exterior Paint @ \$34,200.	
TOTAL STATION 67:	\$ 24,300
Sidewalk concrete repairs @ \$24,300.	
TOTAL STATION 60:	\$ 21,100
Pump-Test Site Asphalt @ \$21,100.	
TOTAL MISC. EQUIPMENT & EXPENSES:	\$ 8,200
Nederman Vehicle Exhaust Interface Panels @ \$8,200.	
TOTAL	\$ 978,187

The capital budget reflects **\$978,187** in necessary projects and equipment.

The 2023 budget will also include contributions into the Capital Reserve Fund and Contingency Reserve Fund for use in subsequent years:

- **\$704,063** – Required by Commissioner Resolution #591 adopted 12/29/2020 to refund the remaining one (1) of two (2) Fire Engines expensed out of Capital in 2021.
- **Up to \$500,000** – Capital Fund Contribution
- **Up to \$500,000** – Contingency Reserve Fund Contribution

Note: Capital projects costs were budgeted at \$2,168,689 in 2021 and \$1,856,801 in 2022.

Safety-Improvement Bond

In 2022, the District completed the seismic retrofitting and facility modernization improvements to Station 65. The project exhausted the remaining funds from the \$39 million General Obligation Bond approved by the citizens in 2015. Originally slated for completion by 2020, incomplete bond projects were delayed due to the COVID-19 Pandemic.

Two (2) significant infrastructure projects, which include seismic retrofitting and facility improvements remain for the District's Headquarter and Training locations (Station 62 and Station 68). The Administration is evaluating options to fund these projects without the use of additional bonds or increases to taxpayers.

CAPITAL CARRY-OVER

Current supply chain constraints have delayed the delivery and payment for projects and equipment budgeted in 2022. The District has identified the following expenses that require carry-over into 2023.

CAPITAL CARRY-OVER		
	APPROVED	CARRY-OVER
GENERAL		
PSERN RADIO CONVERSION	\$ 122,500.00	\$ 115,500.00
VEHICLE REPLACEMENTS	\$ 331,000.00	\$ 322,000.00
COMMISSIONER MEETING ROOM ENHANCEMENTS	\$ 22,500.00	\$ 22,500.00
LOGISTICS & STATION 60 IMPROVEMENTS (MEZZANINE, SHED, GATE)	\$ 172,000.00	\$ 142,000.00
FUEL STATION MONITORING	\$ 2,500.00	\$ 2,500.00
TOTAL	\$ 650,500.00	\$ 604,500.00

PROJECTED FIRE LEVY RATE

A detailed breakout of the 2023 projected revenues is shown on the following page. Property taxes are based upon a projected Assessed Valuation (AV) of **\$28,390,353,084.**

The total fire levy is comprised of three voter-approved levy purposes and rates below.

The estimated fire levy rate in 2023 is:

\$1.25 per \$1,000 of AV – Regular Property Tax
\$.13 per \$1,000 of AV – Maintenance & Operations Levy
\$.09 per \$1,000 of AV – Safety Improvement Bond

\$1.48 per \$1,000 of AV = Total Fire Levy Rate

PROJECTED REVENUES

SOUTH KING FIRE & RESCUE	
2023 REVENUES	
PROPERTY TAXES	35,545,045
MAINTENANCE & OPERATIONS LEVY (M&O)	3,750,000
KCEMS BASIC LIFE/BLS/CORE/QI/MIH SERVICES	2,673,861
KCEMS MEDIC ONE RENT / FUEL	47,053
VALLEY REGIONAL CONTRACT	990,381
DES MOINES, CITY PROPERTIES	20,000
DES MOINES, LEASEHOLD EXCISE TAX	40,000
DES MOINES SEWER DISTRICT	4,000
CITY PERMIT FEES	200,000
FIRE PREVENTION PERMIT FEES	65,000
SCHOOL DISTRICT	30,000
STATE TRAUMA GRANT	1,125
WA STATE PARKS	1,800
WA STATE HIGHWAYS	129
SCORE	30,000
KING COUNTY FIRE PROTECTION	40,000
SOUND TRANSIT	100,000
AMBULANCE CONTRACT	60,000
PARTNER PROGRAMS REIMBURSEMENT	0
INTEREST EARNED	150,000
CELLULAR SITE LEASES	150,000
SALE OF SURPLUS EQUIPMENT	0
JUDGEMENTS & SETTLEMENTS	0
MAGELLAN RX REBATES	70,000
STATE FUNDED GRANTS	169,750
MISCELLANEOUS REVENUE	50,000
TOTAL REVENUES	44,188,144
TAX REVENUE REQUEST FOR 2023	
BASE TAXES	35,202,943
DELINQUENT TAX ADJUSTMENT	0
PRIOR YEAR LEVY ADJUSTMENTS	154,898
NEW CONSTRUCTION	187,204
TOTAL TAX REVENUE AVAILABLE	35,545,045
AVAILABLE FUNDING, EXPENSES & RESERVES	
TAX REVENUES	35,545,045
MAINTENANCE & OPERATIONS LEVY (M&O)	3,750,000
OTHER REVENUES	4,893,099
TOTAL REVENUES	44,188,144
TOTAL OPERATING EXPENSES	41,204,186
CAPITAL - PROJECTS	978,187
CAPITAL - RESERVE CONTRIBUTION	500,000
CAPITAL - REQUIRED BY RESOLUTION	704,063
CONTINGENCY - RESERVE CONTRIBUTION	500,000
BUDGET BALANCE/SURPLUS	301,707

PROJECTED BALANCE SHEET INFORMATION

The following information summarizes revenues, expenses, and fund balances. January 1, 2023, balances are based upon current budget projections. These are estimates and will vary when actual year-end revenue and expense numbers become available.

The Board of Commissioners has established a goal of maintaining the following minimum balance thresholds:

- **General Fund:** Ten (10) percent or \$4,120,419 (equivalent)
- **Contingency Cash Fund:** Eight (8) percent or \$3,296,335 (equivalent)
- **Capital Fund:** Fifteen (15) percent or \$6,180,628 (equivalent)
- **Employee Medical Reserve Fund:** Set by State Requirement
- **LEOFF 1 Medical Fund:** \$1,000,000

Note: Percentages are based off the total annual operating expense budget. The Administration will develop a plan and timeline for meeting fund balance thresholds based on projected revenues and expenses.

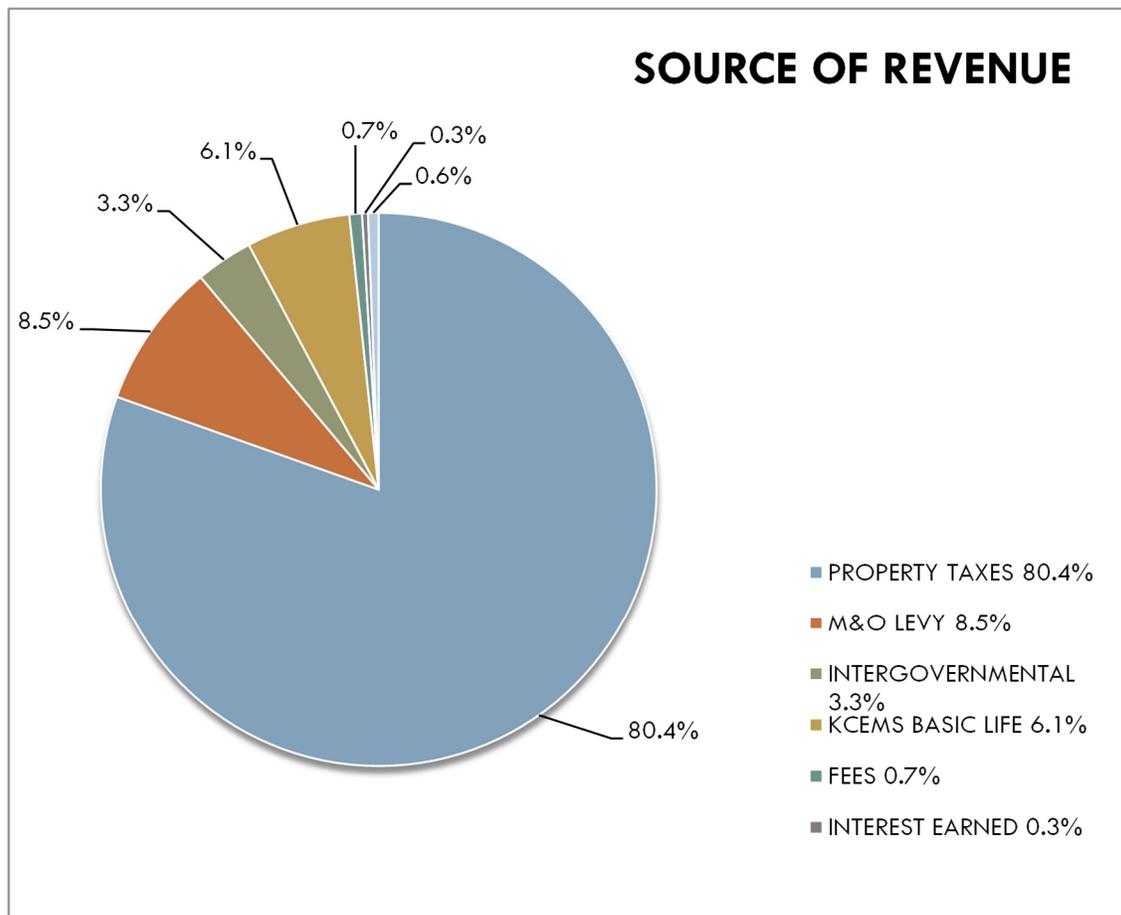
PROJECTED FUND BALANCES OF JANUARY 2023	
GENERAL OPERATING FUND	14,980,600
CAPITAL FUND	5,492,930
CONTINGENCY CASH FUND	2,261,951
EMPLOYEE MEDICAL RESERVE	1,283,858
LEOFF 1 MEDICAL LTC / LEOFF 2 SICK LEAVE FUND	<u>1,110,959</u>
TOTAL OF RESERVES AND CASH	25,130,297
PROJECTED RESERVE FUND BALANCES AS OF JANUARY 2024	
CAPITAL FUND	6,696,993
CONTINGENCY CASH FUND	2,761,951
EMPLOYEE MEDICAL RESERVE	1,283,858
LEOFF 1 MEDICAL LTC / LEOFF 2 SICK LEAVE FUND	<u>1,110,959</u>
TOTAL OF RESERVES	11,853,760

The General Funds available as of January 2023 will allow South King Fire & Rescue to meet its 1st quarter obligations as property tax revenues for the year are typically credited to the District's account in April (and October) of the year.

The Capital Fund & Contingency Cash Fund provides a funding stream and proper cash flow to assist in sustaining operations during lean economic times.

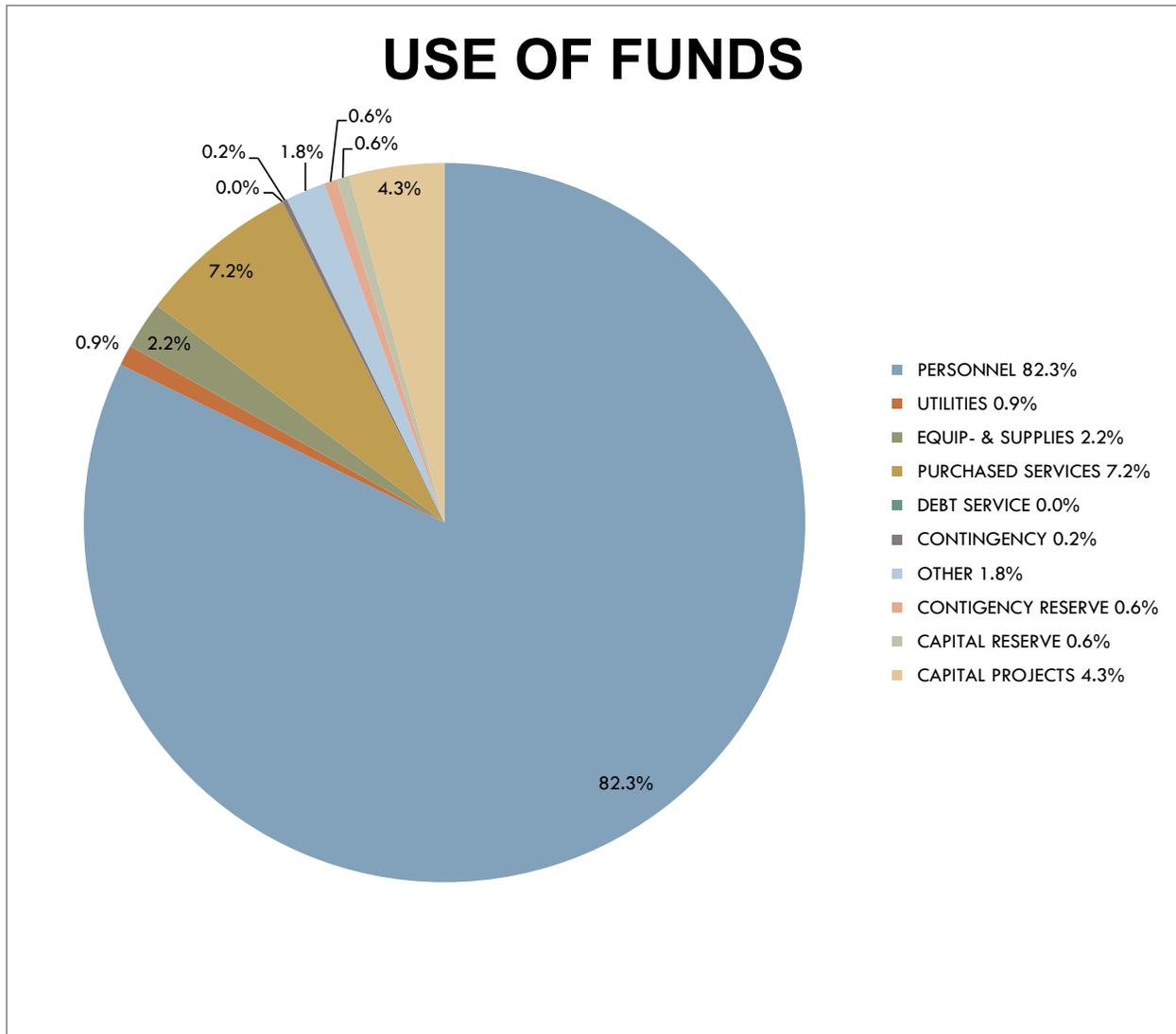
SOURCES OF FUNDS

Property taxes remain the primary source of funding for South King Fire & Rescue at **80.4%**. This is a somewhat understated number since KCEMS Basic Life and the contract with Valley Regional Fire Authority (VRFA) are also funded from property taxes that are levied by other jurisdictions. In addition, the excess levy (M&O) is a property tax. When these are added to the total, the actual percentage from property taxes is **98.3%**. 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. The M&O levy is also a property tax collected for a four-year period from 2021 through 2024. For the foreseeable future, property taxes remain the primary source of fire District funding.



USES OF FUNDS

Most funds are allocated to personnel at **82.3%**. This is to be expected since we are a service provider. It is important to note, personnel costs reflected here are significantly lower than presented in budgets older than 2021. This change and the chart below reflect the reinstatement of the Capital Improvement Plan (Capital Projects), and annual allocations to Capital & Contingency Reserves.



DIVISIONAL OPERATING BUDGETS

ACCT CODE	DESCRIPTION	2022	2023	VARIANCE	
		BUDGET	BUDGET	AMOUNT	PERCENT
DIVISION:	LEGISLATIVE - COMMISSIONERS	2022	2023	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
511-60-10-812	MEETINGS - COMMISSIONERS COMPENSATION	61,440	61,440	0	0.0%
	TOTAL COMMISSIONERS COMPENSATION	61,440	61,440	0	0.0%
511-60-10	TOTAL COMMISSIONER COMPENSATION	61,440	61,440	0	0.0%
511-60-20-138	MEDICARE	793	793	0	0.0%
511-60-20-139	SOCIAL SECURITY	3,393	3,393	0	0.0%
	TOTAL COMMISSIONERS BENEFITS	4,186	4,186	0	0.0%
511-60-20	TOTAL COMMISSIONER BENEFITS	4,186	4,186	0	0.0%
511-60-41-832	PLANNING	1,500	1,500	0	0.0%
511-60-43-541	OUTSIDE TRAINING/MEETINGS NON-SALARY	2,000	2,000	0	0.0%
511-60-49-581	DUES - COMMISSIONERS	6,180	6,180	0	0.0%
511-60-49-602	MEETINGS	240	240	0	0.0%
	TOTAL COMM- PLANNING	9,920	9,920	0	0.0%
511-60-40	TOTAL COMMISSIONER PLANNING	9,920	9,920	0	0.0%
	TOTAL COMMISSIONER EXPENSES	75,546	75,546	0	0.0%
DIVISION:	LEGISLATIVE - ELECTION COSTS	2022	2023	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
511-70-51-512	ELECTIONS	200,000	200,000	0	0.0%
	TOTAL ELECTIONS	200,000	200,000	0	0.0%
511-70-50	TOTAL ELECTION COSTS	200,000	200,000	0	0.0%
DIVISION:	FINANCIAL AND RECORDS SERVICES	2022	2023	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
514-20-41-511	AUDIT	18,000	19,440	1,440	8.0%
	TOTAL AUDIT	18,000	19,440	1,440	8.0%
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	18,500	19,940	1,440	7.8%
DIVISION:	OTHER GENERAL GOVERNMENT SERVICES	2022	2023	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	2022	2023	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522-05-10-111	EMPLOYEE LEAVE CASH OUT	100,000	200,000	100,000	100.0%
522-05-10	TOTAL EMPLOYEE LEAVE CASH OUT	100,000	200,000	100,000	100.0%
522-05-21-163	EMPLOYEE ASSISTANCE	13,800	13,800	0	0.0%
522-05-21-164	EMPLOYEE RECOGNITION	25,000	25,000	0	0.0%
	TOTAL EMPLOYEE RELATED PROGRAMS	38,800	38,800	0	0.0%
522-05-20	TOTAL BENEFITS	38,800	38,800	0	0.0%
522-05-21-161	FOOD	2,500	3,000	500	20.0%
	TOTAL MISCELLANEOUS SUPPLIES	2,500	3,000	500	20.0%
522-05-32-381	FUEL	130,000	225,000	95,000	73.1%
	TOTAL FUEL	130,000	225,000	95,000	73.1%
522-05-35-460	HOUSEWARES - STATION 60	300	324	24	8.0%
522-05-35-461	HOUSEWARES - STATION 61	300	324	24	8.0%
522-05-35-462	HOUSEWARES - STATION 62	500	540	40	8.0%
522-05-35-463	HOUSEWARES - STATION 63	500	540	40	8.0%
522-05-35-464	HOUSEWARES - STATION 64	500	540	40	8.0%
522-05-35-465	HOUSEWARES - STATION 65	300	324	24	8.0%
522-05-35-466	HOUSEWARES - STATION 66	300	324	24	8.0%
522-05-35-467	HOUSEWARES - STATION 67	500	540	40	8.0%
522-05-35-468	HOUSEWARES - STATION 68	0	200	200	-
522-05-35-469	HOUSEWARES - ADMIN/BIZOPS	300	324	24	8.0%
522-05-35-470	HOUSEWARES - CITY HALL	300	324	24	8.0%
	TOTAL HOUSEWARES	3,800	4,304	504	13.3%
522-05-30	TOTAL EQUIP- & SUPPLIES	136,300	232,304	96,004	70.4%
522-05-41-574	ATTORNEY/LEGAL	200,000	150,000	-50,000	-25.0%
522-05-41-575	NEGOTIATIONS	50,000	25,000	-25,000	-50.0%
522-05-41-593	CONSULTANTS	108,000	48,000	-60,000	-55.6%
522-05-41-602	PLANNING	10,000	60,000	50,000	500.0%
522-05-42-579	POSTAGE	40,000	40,000	0	0.0%
522-05-44-580	ADVERTISING (MEETING, BID, ETC)	1,000	1,000	0	0.0%
522-05-44-584	NEWSLETTERS & PUBLICATIONS	20,600	20,600	0	0.0%
522-05-49-577	INVESTMENT FEES	0	0	0	-
522-05-49-581	DUES & MEMBERSHIPS	20,000	25,000	5,000	25.0%
522-05-49-582	TEMPORARY EMPLOYMENT	0	0	0	-
522-05-49-607	EMERGENCY MANAGEMENT/CERT SUPPORT	12,000	12,000	0	0.0%
522-05-49-691	SERVICE FEES	21,500	30,000	8,500	39.5%
522-05-49-761	VEHICLE CLEANING SERVICES	2,170	2,170	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	485,270	413,770	-71,500	-14.7%
522-05-46-641	INS-/CASUALTY & LIAB-	213,000	235,000	22,000	10.3%
522-05-46-642	INS-/LIFE & ACCIDENT	25,000	25,000	0	0.0%
522-05-46-643	EMPLOYMENT SECURITY	0	0	0	-
	TOTAL INSURANCE	238,000	260,000	22,000	9.2%
522-05-47-671	ELECTRICITY	120,000	135,000	15,000	12.5%
522-05-47-672	NATURAL GAS	55,000	65,000	10,000	18.2%
522-05-47-673	SEWER TREATMENT	0	0	0	-
522-05-47-674	TELEPHONE	60,000	60,000	0	0.0%
522-05-47-675	WASTE DISPOSAL	42,000	50,000	8,000	19.0%
522-05-47-676	WATER/SEWER	30,000	30,000	0	0.0%
522-05-47-677	SURFACE WATER MANAGEMENT	31,000	34,000	3,000	9.7%
522-05-47-679	INTERNET CONNECTION	18,000	25,000	7,000	38.9%
	TOTAL UTILITIES	356,000	399,000	43,000	12.1%
522-05-40	TOTAL PURCHASED SERVICES	1,079,270	1,072,770	-6,500	-0.6%
522-05-49	TOTAL DEBT SERVICE	0	0	0	-
522-05-50-791	CONTINGENCY	100,000	100,000	0	0.0%
522-05-50	TOTAL CONTINGENCY	100,000	100,000	0	0.0%
	TOTAL GENERAL	1,454,370	1,643,874	189,504	13.0%

DIVISION: ADMINISTRATION		2022	2023	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	12,478	12,478	0	0.0%
	OVERTIME HOURS	0	0	0	-
	TOTAL PAID HOURS	12,478	12,478	0	0.0%
522-10-10-101	HOLIDAY / VACATION SELL-BACKS	11,200	11,200	0	0.0%
522-10-10-102	REGULAR SALARIES	1,144,839	1,255,281	110,442	9.6%
522-10-10-103	OVERTIME SALARIES	0	0	0	-
522-10-10-109	WELLNESS INCENTIVE	0	0	0	-
522-10-10	TOTAL SALARIES	1,156,039	1,266,481	110,442	9.6%
522-10-20-131	LIFE INSURANCE	2,387	2,650	263	11.0%
522-10-20-132	LABOR & INDUSTRIES	11,510	12,034	524	4.6%
522-10-20-133	MEDICAL/DENTAL	0	0	0	-
522-10-20-134	PENSIONS FULL TIME	80,559	89,515	8,956	11.1%
522-10-20-136	DEFERRED COMPENSATION	25,138	45,196	20,058	79.8%
522-10-20-138	MEDICARE	14,086	14,863	777	5.5%
522-10-20-139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	133,680	164,257	30,577	22.9%
522-10-20	TOTAL BENEFITS	133,680	164,257	30,577	22.9%
	TOTAL MISCELLANEOUS SUPPLIES	0	0	0	-
522-10-35-416	FURNITURE & FURNISHINGS	5,000	0	-5,000	-100.0%
	TOTAL SMALL EQUIPMENT	5,000	0	-5,000	-100.0%
522-10-30	TOTAL EQUIP- & SUPPLIES	5,000	0	-5,000	-100.0%
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522-10-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	30,000	20,000	-10,000	-33.3%
522-10-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
522-10-43-545	TRAINING - EXECUTIVE DEVELOPMENT PROGRAM	0	15,000	15,000	-
	TOTAL OUTSIDE TRAINING	30,000	35,000	5,000	16.7%
522-10-48-701	MISC- EQUIP- MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522-10-40	TOTAL PURCHASED SERVICES	30,000	35,000	5,000	16.7%
	TOTAL ADMINISTRATION	1,324,718	1,465,739	141,021	10.6%

DIVISION:	BUSINESS OPERATIONS - FINANCE, DATA, RECORDS	2022	2023	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	18,437	16,357	-2,080	-11.3%
	OVERTIME HOURS	588	288	-300	-51.0%
	TOTAL PAID HOURS	19,025	16,645	-2,380	-12.5%
522-15-10-101	HOLIDAY / VACATION SELL-BACKS	6,000	6,000	0	0.0%
522-15-10-102	REGULAR SALARIES	827,909	858,471	30,562	3.7%
522-15-10-103	OVERTIME SALARIES	46,668	20,591	-26,077	-55.9%
522-15-10-109	WELLNESS INCENTIVE	2,000	2,000	0	0.0%
522-15-10	TOTAL SALARIES	882,598	887,062	4,464	0.5%
522-15-20-131	LIFE INSURANCE	1,754	1,814	60	3.4%
522-15-20-132	LABOR & INDUSTRIES	2,247	2,046	-201	-8.9%
522-15-20-133	MEDICAL/DENTAL	0	0	0	-
522-15-20-134	PENSIONS FULL TIME	83,340	83,444	104	0.1%
522-15-20-136	DEFERRED COMPENSATION	33,517	31,084	-2,433	-7.3%
522-15-20-138	MEDICARE	10,780	11,104	324	3.0%
522-15-20-139	SOCIAL SECURITY	5,813	5,813	0	0.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	137,452	135,306	-2,145	-1.6%
522-15-20	TOTAL BENEFITS	137,452	135,306	-2,146	-1.6%
522-15-31-276	GIS PROGRAM - COMPLEX MAPS	5,000	5,000	0	0.0%
522-15-31-277	BUSINESS SUPPLIES	3,000	3,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	8,000	8,000	0	0.0%
522-15-35-416	FURNITURE & FURNISHINGS	5,000	0	-5,000	-100.0%
	TOTAL SMALL EQUIPMENT	5,000	0	-5,000	-100.0%
522-15-30	TOTAL EQUIP- & SUPPLIES	13,000	8,000	-5,000	-38.5%
522-15-41-593	CONSULTANTS	10,000	10,000	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	10,000	10,000	0	0.0%
522-15-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	20,000	12,000	-8,000	-40.0%
522-15-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	20,000	12,000	-8,000	-40.0%
522-15-48-701	MISC- EQUIP- MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522-15-40	TOTAL PURCHASED SERVICES	30,000	22,000	-8,000	-26.7%
	TOTAL - FINANCE, DATA, RECORDS	1,063,050	1,052,368	-10,682	-1.0%

*Note variances for personnel costs between 2022 and 2023 may not be accurate due to the creation of new divisional budgets, and movement of personnel between divisions.

DIVISION: BUSINESS OPERATIONS - HUMAN RESOURCES		2022	2023	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	6,239	6,239	0	0.0%
	OVERTIME HOURS	0	0	0	-
	TOTAL PAID HOURS	6,239	6,239	0	0.0%
522-16-10-101	HOLIDAY / VACATION SELL-BACKS	0	2,000	2,000	-
522-16-10-102	REGULAR SALARIES	330,599	376,056	45,457	13.7%
522-16-10-103	OVERTIME SALARIES	0	0	0	-
522-16-10-109	WELLNESS INCENTIVE	0	0	0	-
522-16-10	TOTAL SALARIES	330,599	378,056	47,457	14.4%
522-16-20-131	LIFE INSURANCE	700	796	96	13.7%
522-16-20-132	LABOR & INDUSTRIES	700	692	-8	-1.2%
522-16-20-133	MEDICAL/DENTAL	0	0	0	-
522-16-20-134	PENSIONS FULL TIME	35,174	39,911	4,737	13.5%
522-16-20-136	DEFERRED COMPENSATION	12,568	13,322	754	6.0%
522-16-20-138	MEDICARE	4,975	5,646	671	13.5%
522-16-20-139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	54,116	60,366	6,250	11.5%
522-16-20	TOTAL BENEFITS	54,116	60,366	6,250	11.5%
522-16-31-276	COMPLIANCE/RECRUITMENT SUPPLIES	5,000	7,500	2,500	50.0%
	TOTAL MISCELLANEOUS SUPPLIES	8,000	7,500	-500	-6.3%
	TOTAL SMALL EQUIPMENT	5,000	0	-5,000	-100.0%
522-16-30	TOTAL EQUIP- & SUPPLIES	13,000	7,500	-5,500	-42.3%
522-16-41-576	DEI PROGRAM	123,916	42,438	-81,479	-65.8%
522-16-41-577	BACKGROUNDS/INVESTIGATIONS		25,000	25,000	-
522-16-41-578	HIRING/TESTING FEES	25,000	2,000	-23,000	-92.0%
522-16-41-579	RECRUITMENT/JOB POSTINGS	25,000	12,000	-13,000	-52.0%
522-16-41-593	CONSULTANTS (DEI, CPAT, COMPLIANCE)	10,000	94,000	84,000	840.0%
522-16-41-615	COMPLIANCE, POLICIES (LEXIPOL)	30,000	15,200	-14,800	-49.3%
522-16-41-616	HR SUBSCRIPTION SERVICES	5,800	6,040	240	4.1%
	TOTAL MISCELLANEOUS SERVICES	219,716	196,678	-23,039	-10.5%
522-16-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	0	23,500	23,500	-
522-16-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	0	23,500	23,500	-
522-16-48-701	MISC- EQUIP- MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522-16-40	TOTAL PURCHASED SERVICES	219,716	220,178	462	0.2%
	TOTAL HUMAN RESOURCES	617,431	666,100	48,668	7.9%

*Note variances for personnel costs between 2022 and 2023 may not be accurate due to the creation of new divisional budgets and movement of personnel between divisions.

DIVISION: OPERATIONS		2022	2023	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	335,800	343,608	7,808	2.3%
	TRAINING OVERTIME HOURS	0	600	600	-
	MEETINGS/COMMITTEES OVERTIME HOURS	150	150	0	0.0%
	RESPONSE OVERTIME HOURS	22,000	21,000	-1,000	-4.5%
	TOTAL PAID HOURS	357,950	365,358	7,408	2.1%
522-20-10-101	HOLIDAY / VACATION SELL-BACKS	400,000	400,000	0	0.0%
522-20-10-102	REGULAR SALARIES	15,397,062	16,681,464	1,284,402	8.3%
522-20-10-103	OVERTIME - RESPONSE	1,505,550	1,507,677	2,127	0.1%
522-20-10-104	OVERTIME - TRAINING	35,000	78,076	43,076	123.1%
522-20-10-105	OVERTIME - MEETINGS/COMMITTEES/PROGRAMS	63,165	63,669	504	0.8%
522-20-10-106	ACTING PAY	100,000	106,000	6,000	6.0%
522-20-10-107	PREMIUM/SPECIALTY PAY	25,102	0	-25,102	-100.0%
522-20-10-109	WELLNESS INCENTIVE/PRM	185,000	185,000	0	0.0%
522-20-10	TOTAL SALARIES	17,710,878	19,021,887	1,311,009	7.4%
522-20-20-131	LIFE INSURANCE	32,805	35,492	2,687	8.2%
522-20-20-132	LABOR & INDUSTRIES	381,442	404,566	23,124	6.1%
522-20-20-133	MEDICAL/DENTAL	0	0	0	-
522-20-20-134	PENSIONS FULL TIME	952,829	1,019,870	67,041	7.0%
522-20-20-136	DEFERRED COMPENSATION	576,978	619,508	42,530	7.4%
522-20-20-138	MEDICARE	229,004	250,635	21,631	9.4%
522-20-20-139	SOCIAL SECURITY				
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	2,173,057	2,330,071	157,014	7.2%
522-20-20	TOTAL BENEFITS	2,173,057	2,330,071	157,014	7.2%
522-20-31-303	ACCIDENTS	5,000	5,000	0	0.0%
522-20-31-304	HONOR GUARD	5,000	5,000	0	0.0%
522-20-31-305	NEW HIRE/ONBOARDING	0	0	0	
	TOTAL MISCELLANEOUS SUPPLIES	10,000	10,000	0	0.0%
522-20-35-410	REHAB SUPPLIES	2,000	2,000	0	0.0%
	TOTAL SMALL EQUIPMENT	7,650	2,000	-5,650	-73.9%
522-20-30	TOTAL EQUIP- & SUPPLIES	17,650	12,000	-5,650	-32.0%
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522-20-43-540	TRAINING - OFFICER DEVELOPMENT	0	60,000	60,000	-
522-20-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	80,000	20,000	-60,000	-75.0%
522-20-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	80,000	80,000	0	0.0%
522-20-49-614	VALLEYCOM DISPATCHING	832,000	956,000	124,000	14.9%
	TOTAL CONTRACT SERVICES	832,000	956,000	124,000	8-8%
522-20-40	TOTAL PURCHASED SERVICES	912,000	1,036,000	124,000	13.6%
	TOTAL OPERATIONS	20,813,586	22,399,958	1,586,372	7.6%

DIVISION: BATTALION CHIEFS		2022	2023	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	9,888	9,888	0	0.0%
	OVERTIME HOURS	1,700	1,700	0	0.0%
	TOTAL PAID HOURS	11,588	11,588	0	0.0%
522-21-10-101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522-21-10-102	REGULAR SALARIES	665,195	707,324	42,129	6.3%
522-21-10-103	OVERTIME SALARIES	171,546	182,411	10,865	6.3%
522-21-10-109	WELLNESS INCENTIVE	0	0	0	-
522-21-10	TOTAL SALARIES	836,741	889,734	52,993	6.3%
522-21-20-131	LIFE INSURANCE	1,391	1,477	86	6.2%
522-21-20-132	LABOR & INDUSTRIES	11,056	11,573	517	4.7%
522-21-20-133	MEDICAL/DENTAL	0	0	0	-
522-21-20-134	PENSIONS FULL TIME	45,235	48,097	2,862	6.3%
522-21-20-136	DEFERRED COMPENSATION	16,758	17,763	1,005	6.0%
522-21-20-138	MEDICARE	9,888	10,514	626	6.3%
522-21-20-139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	84,330	89,423	5,093	6.0%
522-21-20	TOTAL BENEFITS	84,330	89,423	5,093	6.0%
	TOTAL MISCELLANEOUS SUPPLIES	0	0	0	-
	TOTAL SMALL EQUIPMENT	0	0	0	-
522-21-30	TOTAL EQUIP- & SUPPLIES	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522-21-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	8,000	8,000	0	0.0%
522-21-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	8,000	8,000	0	0.0%
522-21-48-701	MISC- EQUIP- MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522-21-40	TOTAL PURCHASED SERVICES	8,000	8,000	0	0.0%
	TOTAL BATTALION CHIEFS	929,071	987,158	58,087	6.3%

DIVISION: EMS		2022 BUDGET	2023 BUDGET	VARIANCE	
ACCT- CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	0	0	0	-
	TOTAL PAID HOURS	0	0	0	-
522-24-10-103	OVERTIME SALARIES	0	0	0	-
522-24-10	TOTAL SALARIES	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	0	0	0	-
522-24-20	TOTAL BENEFITS	0	0	0	-
522-24-31-298	DISEASE PREVENTION	0	0	0	-
	TOTAL MISCELLANEOUS SUPPLIES	0	0	0	-
	TOTAL REPAIR PARTS	0	0	0	-
	TOTAL SMALL EQUIPMENT	0	0	0	-
522-24-30	TOTAL EQUIP- & SUPPLIES	0	0	0	-
522-24-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	0	0	0	-
522-24-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	0	0	0	-
522-24-41-587	CLINICAL REVIEWS	30,000	30,000	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	30,000	30,000	0	0.0%
522-24-48-701	MISC- EQUIP MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
	TOTAL CONTRACT SERVICES	0	0	0	-
522-24-40	TOTAL PURCHASED SERVICES	30,000	30,000	0	0.0%
	TOTAL EMS	30,000	30,000	0	0.0%

DIVISION: SPECIAL TEAMS - RESCUE		2022	2023	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	540	540	0	0.0%
	RESPONSE OVERTIME HOURS	180	180	0	0.0%
	TOTAL OVERTIME HOURS	720	720	0	0.0%
	TOTAL PAID HOURS	720	720	0	0.0%
522-22-10-103	OVERTIME SALARIES	49,273	51,692	2,419	4.9%
522-22-10-107	PREMIUM PAY	33,469	35,477	2,008	6.0%
522-22-10	TOTAL SALARIES	82,741	87,169	4,428	5.4%
522-22-20-134	PENSIONS FULL TIME	4,385	4,620	235	5.4%
522-22-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	4,385	4,620	235	5.4%
522-22-20	TOTAL BENEFITS	4,385	4,620	235	5.4%
522-22-35-431	RESCUE EQUIP	20,000	20,000	0	0.0%
	TOTAL SMALL EQUIPMENT	20,000	20,000	0	0.0%
522-22-30	TOTAL EQUIP- & SUPPLIES	20,000	20,000	0	0.0%
522-22-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	18,000	18,000	0	0.0%
522-22-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	18,000	18,000	0	0.0%
522-22-48-701	MISC- EQUIP- MAINTENANCE	1,000	1,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	1,000	1,000	0	0.0%
522-22-40	TOTAL PURCHASED SERVICES	19,000	19,000	0	0.0%
	TOTAL RESCUE:	126,126	130,789	4,663	3.7%

DIVISION: SPECIAL TEAMS - MARINE		2022	2023	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	384	384	0	0.0%
	RESPONSE OVERTIME HOURS	0	0	0	-
	TOTAL OVERTIME HOURS	384	384	0	0.0%
	TOTAL PAID HOURS	384	384	0	0.0%
522-27-10-103	OVERTIME SALARIES	26,279	27,569	1,290	4.9%
522-27-10-107	PREMIUM PAY	33,469	35,477	2,008	6.0%
522-27-10	TOTAL SALARIES	59,748	63,046	3,298	5.5%
522-27-20-134	PENSIONS FULL TIME	1,393	1,461	68	4.9%
522-27-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,393	1,461	68	4.9%
522-27-20	TOTAL BENEFITS	1,393	1,461	68	4.9%
522-27-35-431	MARINE EQUIP	10,400	10,400	0	0.0%
	TOTAL SMALL EQUIPMENT	10,400	10,400	0	0.0%
522-27-30	TOTAL EQUIP- & SUPPLIES	10,400	10,400	0	0.0%
522-27-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	14,000	14,000	0	0.0%
522-27-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	14,000	14,000	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	15,600	15,600	0	0.0%
	TOTAL MARINE:	87,141	90,507	3,366	3.9%

DIVISION: SPECIAL TEAMS - HAZMAT		2022 BUDGET	2023 BUDGET	VARIANCE	
ACCT- CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	332	356	24	7.2%
	RESPONSE OVERTIME HOURS	120	120	0	0.0%
	OVERTIME HOURS	452	476	24	5.3%
	TOTAL PAID HOURS	452	476	24	5.3%
522-25-10-103	OVERTIME SALARIES	30,932	34,174	3,242	10.5%
522-25-10-107	PREMIUM PAY	33,469	35,477	2,008	6.0%
522-25-10	TOTAL SALARIES	64,401	69,651	5,250	8.2%
522-25-20-134	PENSIONS FULL TIME	1,639	1,811	172	10.5%
522-25-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,639	1,811	172	10.5%
522-25-20	TOTAL BENEFITS	1,639	1,811	172	10.5%
522-25-35-418	HAZ MAT PROTECTION/EQUIPMENT	15,000	22,780	7,780	51.9%
	TOTAL SMALL EQUIPMENT	22,780	22,780	0	0.0%
522-25-30	TOTAL EQUIP- & SUPPLIES	22,780	22,780	0	0.0%
522-25-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	6,000	10,000	4,000	66.7%
522-25-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	6,000	10,000	4,000	66.7%
522-25-48-701	MISC- EQUIP- MAINTENANCE	2,000	2,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	2,000	2,000	0	0.0%
526-25-40	TOTAL PURCHASED SERVICES	8,000	12,000	4,000	50.0%
	TOTAL HAZMAT	96,820	106,242	9,422	9.7%

DIVISION: SWIMMERS UNIT		2022 BUDGET	2023 BUDGET	VARIANCE	
ACCT- CODE	DESCRIPTION			AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	TRAINING OVERTIME HOURS	332	456	124	37.3%
	RESPONSE OVERTIME HOURS	120	0	-120	-100.0%
	OVERTIME HOURS	452	456	4	0.9%
	TOTAL PAID HOURS	452	456	4	0.9%
522-28-10-103	OVERTIME SALARIES	25,000	32,738	7,738	31.0%
522-28-10-107	PREMIUM PAY	25,102	26,608	1,506	6.0%
522-28-10	TOTAL SALARIES	50,102	59,346	9,244	18.5%
522-28-20-134	PENSIONS FULL TIME	1,353	1,735	382	28.2%
522-28-20-138	MEDICARE	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	1,353	1,735	382	28.2%
522-28-20	TOTAL BENEFITS	1,353	1,735	382	28.2%
522-28-35-413	SWIMMER EQUIPMENT	5,650	5,650	0	0.0%
	TOTAL SMALL EQUIPMENT	5,650	5,650	0	0.0%
522-28-30	TOTAL EQUIP- & SUPPLIES	5,650	5,650	0	0.0%
522-28-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	0	0	0	-
522-28-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	0	0	0	-
522-28-48-701	MISC- EQUIP- MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
526-28-40	TOTAL PURCHASED SERVICES	0	0	0	-
	TOTAL SWIMMERS	57,105	66,731	9,626	16.9%

DIVISION: HEALTH & SAFETY		2022	2023	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	0	0	0	-
	OVERTIME HOURS	320	320	0	0.0%
	TOTAL PAID HOURS	320	320	0	0.0%
522-23-10-102	REGULAR SALARIES	0	0	0	-
522-23-10-103	OVERTIME SALARIES	21,899	22,974	1,075	4.9%
522-23-10	TOTAL SALARIES	21,899	22,974	1,075	4.9%
522-23-21-166	VACCINES	40,000	4,125	-35,875	-89.7%
522-23-21-167	MEDICAL EXAMS (WELLNESS)	61,000	105,000	44,000	72.1%
522-23-21-169	MEDICAL EXAMS (DUTY FITNESS)	2,000	2,000	0	0.0%
522-23-21-170	PEER SUPPORT - OFFSITE CLINICS/PROGRAM	12,500	12,500	0	0.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	103,000	111,125	8,125	7.9%
522-23-20	TOTAL BENEFITS	115,500	123,625	8,125	7.0%
522-23-31-328	EQUIP/REPAIR PARTS	0	0	0	-
522-23-35-432	GYM EQUIPMENT	8,000	10,000	2,000	25.0%
	TOTAL REPAIR PARTS	8,000	10,000	2,000	25.0%
522-23-30	TOTAL EQUIP- & SUPPLIES	8,000	10,000	2,000	25.0%
522-23-41-587	INSTRUCTORS (OUTSIDE)	0	0	0	-
522-23-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	21,000	21,000	0	0.0%
522-23-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
522-23-48-701	FITNESS EQUIP- MAINTENANCE	7,800	7,800	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	28,800	28,800	0	0.0%
522-23-40	TOTAL PURCHASED SERVICES	28,800	28,800	0	0.0%
	TOTAL HEALTH & SAFETY	174,199	185,399	11,200	6.4%

DIVISION: FIRE MARSHAL OFFICE		2022	2023	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	18,716	18,716	0	0.0%
	OVERTIME HOURS	100	120	20	20.0%
	TOTAL PAID HOURS	18,816	18,836	20	0.1%
522-30-10-101	HOLIDAY / VACATION SELL-BACKS	5,700	5,700	0	0.0%
522-30-10-102	REGULAR SALARIES	1,143,466	1,065,526	-77,940	-6.8%
522-30-10-103	OVERTIME SALARIES	8,551	10,247	1,696	19.8%
522-30-10-109	WELLNESS INCENTIVE	0	0	0	-
522-30-10	TOTAL SALARIES	1,157,717	1,081,474	-76,243	-6.6%
522-30-20-131	LIFE INSURANCE	2,409	2,250	-159	-6.6%
522-30-20-132	LABOR & INDUSTRIES	22,339	15,388	-6,951	-31.1%
522-30-20-133	MEDICAL/DENTAL	0	0	0	-
522-30-20-134	PENSIONS FULL TIME	67,238	77,594	10,356	15.4%
522-30-20-136	DEFERRED COMPENSATION	37,707	39,966	2,259	6.0%
522-30-20-138	MEDICARE	14,225	16,018	1,793	12.6%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	143,918	151,215	7,297	5.1%
522-30-20	TOTAL BENEFITS	143,918	151,215	7,297	5.1%
522-30-31-279	CODE BOOKS	4,140	4,140	0	0.0%
522-30-31-281	REFERENCE BOOKS	515	550	35	6.8%
	TOTAL MISCELLANEOUS SUPPLIES	4,655	4,690	35	0.8%
522-30-35-416	FURNITURE & FURNISHINGS	300	0	-300	-100.0%
522-30-35-420	PHOTO & DIGITAL EQUIPMENT	1,000	500	-500	-50.0%
522-30-35-434	INVESTIGATION EQUIPMENT	1,000	1,000	0	0.0%
	TOTAL SMALL EQUIPMENT	2,300	1,500	-800	-34.8%
522-30-30	TOTAL EQUIP- & SUPPLIES	6,955	6,190	-765	-11.0%
522-30-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	16,750	18,425	1,675	10.0%
522-30-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	16,750	18,425	1,675	10.0%
522-30-44-601	KING COUNTY INVESTIGATION SERVICES	86,400	95,040	8,640	10.0%
	TOTAL MISCELLANEOUS SERVICES	86,400	95,040	8,640	10.0%
522-30-48-701	MISC- EQUIP- MAINTENANCE	200	200	0	0.0%
522-30-48-760	CITY OF FEDERAL WAY M&O	8,190	8,190	0	0.0%
	TOTAL MAINTENANCE SERVICES	8,390	8,390	0	0.0%
522-30-40	TOTAL PURCHASED SERVICES	111,540	121,855	10,315	9.2%
	TOTAL FIRE MARSHAL OFFICE	1,420,130	1,360,734	-59,396	-4.2%

*Note variances for personnel costs between 2022 and 2023 may not be accurate due to the creation of new divisional budgets and movement of personnel between divisions.

DIVISION: COMMUNITY AFFAIRS		2022	2023	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	2,080	4,159	2,080	100.0%
	OVERTIME HOURS	240	120	-120	-50.0%
	TOTAL PAID HOURS	2,320	4,279	1,960	84.5%
522-35-10-101	HOLIDAY / VACATION SELL-BACKS	1,200	2,400	1,200	100.0%
522-35-10-102	REGULAR SALARIES	138,059	276,056	137,997	100.0%
522-35-10-103	OVERTIME SALARIES	29,424	21,615	-7,809	-26.5%
522-35-10-109	WELLNESS INCENTIVE	0	0	0	-
522-35-10	TOTAL SALARIES	168,683	300,071	131,388	77.9%
522-35-20-131	LIFE INSURANCE	290	581	291	100.5%
522-35-20-132	LABOR & INDUSTRIES	2,764	5,786	3,022	109.3%
522-35-20-133	MEDICAL/DENTAL	0	0	0	-
522-35-20-134	PENSIONS FULL TIME	9,099	16,247	7,148	78.6%
522-35-20-136	DEFERRED COMPENSATION	4,190	8,881	4,691	112.0%
522-35-20-138	MEDICARE	2,489	4,445	1,956	78.6%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	18,832	35,941	17,109	90.9%
522-35-20	TOTAL BENEFITS	18,832	35,941	17,109	90.9%
522-35-31-278	AUDIO/VISUAL AIDS	3,000	3,000	0	0.0%
522-35-31-286	EDUCATIONAL PROGRAM SUPPLIES	14,000	20,000	6,000	42.9%
	TOTAL MISCELLANEOUS SUPPLIES	17,000	23,000	6,000	35.3%
522-35-35-412	HAND TOOLS	50	0	-50	-100.0%
	TOTAL SMALL EQUIPMENT	50	0	-50	-100.0%
522-35-30	TOTAL EQUIP- & SUPPLIES	17,050	23,000	5,950	34.9%
522-35-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	6,750	10,000	3,250	48.1%
522-35-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	6,750	10,000	3,250	48.1%
522-35-41-597	EDUCATIONAL PROGRAMS/SOCIAL MEDIA	1,000	0	-1,000	-100.0%
522-35-41-608	CPR / FIRST AID	0	0	0	-
522-35-41-613	CERT PROGRAM	0	0	0	-
522-35-44-580	ADVERTISING	2,950	5,000	2,050	69.5%
522-35-44-603	SPECIAL PROGRAMS - EXPLORER POST 39	0	20,000	20,000	-
	TOTAL MISCELLANEOUS SERVICES	3,950	25,000	21,050	532.9%
522-35-48-701	MISC- EQUIP- MAINTENANCE	275	1,000	725	263.6%
	TOTAL MAINTENANCE SERVICES	275	1,000	725	263.6%
522-35-40	TOTAL PURCHASED SERVICES	10,975	36,000	25,025	228.0%
	TOTAL COMMUNITY AFFAIRS	215,540	395,013	179,473	83.3%

DIVISION: CARES		2022	2023	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	7,799	1,560	-6,239	-80.0%
	OVERTIME HOURS	300	300	0	0.0%
	TOTAL PAID HOURS	8,099	1,860	-6,239	-77.0%
522-36-10-101	HOLIDAY / VACATION SELL-BACKS	1,200	1,200	0	0.0%
522-36-10-102	REGULAR SALARIES	387,358	70,808	-316,550	-81.7%
522-36-10-103	OVERTIME SALARIES	22,198	20,429	-1,769	-8.0%
522-36-10-109	WELLNESS INCENTIVE	0	0	0	-
522-36-10	TOTAL SALARIES	410,756	92,438	-318,318	-77.5%
522-36-20-131	LIFE INSURANCE	820	149	-671	-81.8%
522-36-20-132	LABOR & INDUSTRIES	3,444	231	-3,213	-93.3%
522-36-20-133	MEDICAL/DENTAL	0	0	0	-
522-36-20-134	PENSIONS FULL TIME	35,059	8,597	-26,462	-75.5%
522-36-20-136	DEFERRED COMPENSATION	14,926	2,498	-12,428	-83.3%
522-36-20-138	MEDICARE	6,155	1,359	-4,796	-77.9%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	60,404	12,833	-47,571	-78.8%
522-36-20	TOTAL BENEFITS	60,404	12,833	-47,571	-78.8%
	TOTAL MISCELLANEOUS SUPPLIES	0	0	0	-
	TOTAL SMALL EQUIPMENT	50	50	0	0.0%
522-36-30	TOTAL EQUIP- & SUPPLIES	50	50	0	0.0%
522-36-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	11,536	0	-11,536	-100.0%
522-36-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	11,536	0	-11,536	-100.0%
522-36-44-603	SPECIAL PROGRAMS	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522-36-48-701	MISC- EQUIP- MAINTENANCE	0	0	0	-
	TOTAL MAINTENANCE SERVICES	0	0	0	-
522-36-40	TOTAL PURCHASED SERVICES	11,536	0	-11,536	-100.0%
	TOTAL CARES	482,746	105,321	-377,425	-78.2%

DIVISION: TRAINING		2022	2023	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	6,239	8,318	2,080	33.3%
	OVERTIME HOURS	700	700	0	0.0%
	TOTAL PAID HOURS	6,939	9,018	2,080	30.0%
522-40-10-101	HOLIDAY / VACATION SELL-BACKS	2,000	2,000	0	0.0%
522-40-10-102	REGULAR SALARIES	424,637	587,589	162,952	38.4%
522-40-10-103	OVERTIME SALARIES	71,467	74,169	2,702	3.8%
522-40-10-109	WELLNESS INCENTIVE	2,800	2,800	0	0.0%
522-40-10	TOTAL SALARIES	500,904	666,558	165,654	33.1%
522-40-20-131	LIFE INSURANCE	891	1,236	345	38.7%
522-40-20-132	LABOR & INDUSTRIES	8,292	11,573	3,281	39.6%
522-40-20-133	MEDICAL/DENTAL	0	0	0	-
522-40-20-134	PENSIONS FULL TIME	26,960	36,015	9,055	33.6%
522-40-20-136	DEFERRED COMPENSATION	12,569	17,763	5,194	41.3%
522-40-20-138	MEDICARE	6,279	8,718	2,439	38.8%
522-40-20-139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	54,991	75,304	20,313	36.9%
522-40-20	TOTAL BENEFITS	54,991	75,304	20,313	36.9%
522-40-31-281	REFERENCE BOOKS	5,000	5,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	5,000	5,000	0	0.0%
522-40-35-421	AUDIO/VISUAL EQUIP	2,000	2,000	0	0.0%
	TOTAL SMALL EQUIPMENT	2,000	2,000	0	0.0%
522-40-30	TOTAL EQUIP- & SUPPLIES	7,000	7,000	0	0.0%
522-40-41-587	INSTRUCTORS (OUTSIDE)	0	0	0	-
522-40-41-588	MISC REIMBURSABLE TRAINING	0	0	0	-
522-40-41-589	SKFTC - ANNUAL MEMBERSHIP (CONSORTIUM)	150,202	118,960	-31,242	-20.8%
522-40-41-591	SKFTC - TACTICAL ATHLETE/REBOUND	50,375	46,500	-3,875	-7.7%
522-40-41-592	SKFTC - FIRST WATCH/PULSE POINT	34,810	0	-34,810	-100.0%
	TOTAL MISCELLANEOUS SERVICES	235,387	165,460	-69,927	-29.7%
522-40-43-541	TRAINING - TUITION/REGISTRATIONS/FEEES	18,000	18,000	0	0.0%
522-40-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	18,000	18,000	0	0.0%
522-40-45-622	PORTABLE SANITATION SERVICES	1,200	4,300	3,100	258.3%
	TOTAL RENTAL SERVICE	1,200	4,300	3,100	258.3%
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	255,087	188,260	-66,827	-26.2%
	TOTAL TRAINING	817,982	937,122	119,140	14.6%

DIVISION:	BUSINESS OPERATIONS - FACILITIES	2022	2023	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	4,159	6,239	2,080	50.0%
	OVERTIME HOURS	80	216	136	170.0%
	TOTAL PAID HOURS	4,239	6,455	2,216	52.3%
522-50-10-101	HOLIDAY / VACATION SELL-BACKS	0	0	0	-
522-50-10-102	REGULAR SALARIES	188,760	280,848	92,088	48.8%
522-50-10-103	OVERTIME SALARIES	5,446	15,272	9,826	180.4%
522-50-10-109	WELLNESS INCENTIVE	500	500	0	0.0%
522-50-10	TOTAL SALARIES	194,706	296,620	101,914	52.3%
522-50-20-131	LIFE INSURANCE	402	600	198	49.2%
522-50-20-132	LABOR & INDUSTRIES	3,583	5,592	2,009	56.1%
522-50-20-133	MEDICAL/DENTAL	0	0	0	-
522-50-20-134	PENSIONS FULL TIME	20,765	31,718	10,953	52.7%
522-50-20-136	DEFERRED COMPENSATION	8,379	13,322	4,943	59.0%
522-50-20-138	MEDICARE	2,859	4,265	1,406	49.2%
522-50-20-139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	35,988	55,497	19,509	54.2%
522-50-20	TOTAL BENEFITS	35,988	55,497	19,509	54.2%
522-50-31-272	UNIFORMS	1,000	1,000	0	0.0%
522-50-31-275	OFFICE SUPPLIES	0	0	0	-
522-50-31-287	GROUNDS MAINT- SUPPLIES	19,800	19,800	0	0.0%
522-50-31-289	BLDG- MTLs & SUPPLIES	20,000	20,000	0	0.0%
522-50-31-291	ELECTRICAL SUPPLIES	6,000	6,000	0	0.0%
522-50-31-292	PAINT & PAINTING SUPPLIES	3,000	3,000	0	0.0%
522-50-31-293	PLUMBING SUPPLIES	5,000	5,000	0	0.0%
522-50-31-294	MATTRESS REPLACEMENTS	7,800	9,000	1,200	15.4%
	TOTAL MISCELLANEOUS SUPPLIES	62,600	63,800	1,200	1.9%
522-50-35-423	SHOP TOOLS	3,000	3,000	0	0.0%
522-50-35-424	GENERATORS	250	0	-250	-100.0%
	TOTAL SMALL EQUIPMENT	3,250	3,000	-250	-7.7%
522-50-30	TOTAL EQUIP- & SUPPLIES	65,850	66,800	950	1.4%
522-50-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	6,000	12,000	6,000	100.0%
522-50-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	9,200	9,200	-
	TOTAL OUTSIDE TRAINING	6,000	21,200	15,200	253.3%
522-50-41-600	ENGINEERING SERVICES	500	500	0	0.0%
522-50-41-601	ARCHITECTURAL SERVICES	500	500	0	0.0%
	TOTAL MISCELLANEOUS SERVICES	1,000	1,000	0	0.0%
522-50-45-621	MISC- EQUIP RENTAL	2,000	5,000	3,000	150.0%
	TOTAL RENTAL SERVICES	2,000	5,000	3,000	150.0%
522-50-48-701	MISC- EQUIP- MAINTENANCE	1,688	1,688	0	0.0%
522-50-48-708	APPLIANCE CLEANING (HOODS)	0	5,000	5,000	-
522-50-48-709	APPLIANCE REPAIR/REPLACE	15,000	15,000	0	0.0%
522-50-48-710	GROUNDS/FACILITIES MAINTENANCE	25,000	25,000	0	0.0%
522-50-48-711	CARPET CLEANING	4,000	8,000	4,000	100.0%
522-50-48-712	DOOR REPAIR	20,000	20,000	0	0.0%
522-50-48-713	ELECTRICAL REPAIR	12,500	12,500	0	0.0%
522-50-48-714	GLAZIER	1,148	1,148	0	0.0%
522-50-48-715	LOCKSMITH	3,750	3,750	0	0.0%
522-50-48-716	PLUMBING	2,000	2,000	0	0.0%
522-50-48-717	TRAFFIC CONTROL/SIGNS	459	459	0	0.0%
522-50-48-718	WEED CONTROL	0	0	0	-
522-50-48-719	ROOF/REPAIR	3,000	3,000	0	0.0%
522-50-48-720	CATCH BASIN CLEANING	0	0	0	-
522-50-48-721	PEST CONTROL	1,281	1,281	0	0.0%
522-50-48-722	ALARM SYSTEMS REPAIR / MONITORING	11,000	17,800	6,800	61.8%
522-50-48-723	FIRE PROTECTION SYSTEMS REPAIR	5,000	5,000	0	0.0%
522-50-48-724	PERMITS	563	563	0	0.0%
522-50-48-731	FUELING STATIONS	3,000	3,000	0	0.0%
522-50-48-732	GENERATORS	6,000	6,500	500	8.3%
	TOTAL MAINTENANCE SERVICES	115,389	131,689	16,300	14.1%
522-50-49-752	HVAC CONTRACT	81,500	0	-81,500	-100.0%
522-50-49-762	JANITORIAL SERVICES	0	17,000	17,000	-
522-50-49-758	GROUNDS MAINT- CONTRACT	70,000	72,666	2,666	3.8%
522-50-49-759	VACANT PROPERTY MAINTENANCE	34,700	0	-34,700	-100.0%
	TOTAL CONTRACT SERVICES	186,200	89,666	-96,534	-51.8%
522-50-40	TOTAL PURCHASED SERVICES	310,589	248,555	-62,034	-20.0%
	TOTAL FACILITIES	607,133	667,472	60,339	9.9%

DIVISION:	BUSINESS OPERATIONS - FLEET MAINTENANCE	2022	2023	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	8,318	8,318	0	0.0%
	OVERTIME HOURS	60	120	60	100.0%
	TOTAL PAID HOURS	8,378	8,438	60	0.7%
522-60-10-101	HOLIDAY / VACATION SELL-BACKS	2,000	2,000	0	0.0%
522-60-10-102	REGULAR SALARIES	389,736	429,623	39,887	10.2%
522-60-10-103	OVERTIME SALARIES	4,217	9,297	5,080	120.5%
522-60-10-109	WELLNESS INCENTIVE	2,200	2,200	0	0.0%
522-60-10	TOTAL SALARIES	398,153	443,119	44,966	11.3%
522-60-20-131	LIFE INSURANCE	830	914	84	10.1%
522-60-20-132	LABOR & INDUSTRIES	7,166	7,456	290	4.1%
522-60-20-133	MEDICAL/DENTAL	0	0	0	-
522-60-20-134	PENSIONS FULL TIME	42,098	46,810	4,712	11.2%
522-60-20-136	DEFERRED COMPENSATION	16,758	17,763	1,005	6.0%
522-60-20-138	MEDICARE	5,834	6,427	593	10.2%
522-60-20-139	SOCIAL SECURITY				
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	72,686	79,370	6,684	9.2%
522-60-20	TOTAL BENEFITS	72,686	79,370	6,684	9.2%
522-60-31-272	UNIFORMS	2,000	2,000	0	0.0%
522-60-31-299	CLEANERS & FLUIDS	3,200	3,200	0	0.0%
522-60-31-301	SHOP TOWELS/RAGS	500	500	0	0.0%
522-60-31-302	WELDING SUPPLIES	400	400	0	0.0%
522-60-31-303	OILS & LUBRICANTS	6,000	8,500	2,500	41.7%
522-60-31-305	MARINE	500	0	-500	-100.0%
	TOTAL MISCELLANEOUS SUPPLIES	12,600	14,600	2,000	15.9%
522-60-31-326	MISC- REPAIR PARTS	7,000	7,000	0	0.0%
522-60-31-333	AID CAR PARTS	5,000	5,000	0	0.0%
522-60-31-334	BATTERIES/AUTOMOTIVE	5,500	6,325	825	15.0%
522-60-31-335	LADDER TRUCK PARTS	15,000	15,000	0	0.0%
522-60-31-336	PUMPER PARTS	63,000	63,000	0	0.0%
522-60-31-337	STAFF VEHICLE PARTS	7,000	8,400	1,400	20.0%
522-60-31-338	TIRES/RIM	27,000	29,000	2,000	7.4%
522-60-31-345	MARINE PARTS	4,000	4,000	0	0.0%
	TOTAL REPAIR PARTS	133,500	137,725	4,225	3.2%
522-60-35-423	SHOP TOOLS	12,000	12,000	0	0.0%
	TOTAL SMALL EQUIPMENT	12,000	12,000	0	0.0%
522-60-30	TOTAL EQUIP- & SUPPLIES	158,100	164,325	6,225	3.9%
522-60-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	6,000	8,900	2,900	48.3%
522-60-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	14,000	14,000	0	0.0%
	TOTAL OUTSIDE TRAINING	20,000	22,900	2,900	14.5%
522-60-41-589	LAB TESTING	3,000	3,000	0	0.0%
522-60-49-590	TOWING	1,000	2,000	1,000	100.0%
	TOTAL MISCELLANEOUS SERVICES	4,000	5,000	1,000	25.0%
522-60-47-729	WASTE DISPOSAL	2,500	2,500	0	0.0%
522-60-48-701	MISC- EQUIP- MAINTENANCE	10,000	10,000	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	52,000	52,000	0	0.0%
522-60-48-728	VEHICLES/MAJOR OVERHAUL	0	0	0	-
522-60-48-730	WELDING	500	500	0	0.0%
522-60-48-737	MARINE REPAIRS	12,000	12,000	0	0.0%
522-60-48-738	ACCIDENT REPAIRS	4,000	4,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	81,000	81,000	0	0.0%
522-60-40	TOTAL PURCHASED SERVICES	105,000	108,900	3,900	3.7%
	TOTAL FLEET MAINTENANCE	733,939	795,714	61,775	8.4%

DIVISION: BUSINESS OPERATIONS - LOGISTICS		2022	2023	VARIANCE	
ACCT_CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	4,679	4,159	-520	-11.1%
	OVERTIME HOURS	60	60	0	0.0%
	TOTAL PAID HOURS	4,739	4,219	-520	-11.0%
522-70-10-101	HOLIDAY / VACATION SELL-BACKS	3,150	3,150	0	0.0%
522-70-10-102	REGULAR SALARIES	218,428	236,595	18,167	8.3%
522-70-10-103	OVERTIME SALARIES	6,246	6,621	375	6.0%
522-70-10-109	WELLNESS INCENTIVE	0	0	0	-
522-70-10	TOTAL SALARIES	227,824	246,366	18,542	8.1%
522-70-20-131	LIFE INSURANCE	432	459	27	6.3%
522-70-20-132	LABOR & INDUSTRIES	3,028	495	-2,533	-83.7%
522-70-20-133	MEDICAL/DENTAL	0	0	0	-
522-70-20-134	PENSIONS FULL TIME	3,633	7,269	3,636	100.1%
522-70-20-136	DEFERRED COMPENSATION	8,379	8,881	502	6.0%
522-70-20-138	MEDICARE	0	0	0	-
522-70-20-139	SOCIAL SECURITY	0	0	0	-
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	15,472	17,104	1,632	10.5%
522-70-20	TOTAL BENEFITS	15,472	17,104	1,632	10.5%
522-70-31-261	MISC- SUPPLIES	2,050	2,050	0	0.0%
522-70-31-262	BATTERIES	3,200	3,200	0	0.0%
522-70-31-264	PERSONAL PROTECTION EQUIPMENT (PPE)	160,000	160,000	0	0.0%
522-70-31-266	EXTINGUISHERS & SUPPLIES	600	600	0	0.0%
522-70-31-271	MEDICAL SUPPLIES	75,000	90,000	15,000	20.0%
522-70-31-272	UNIFORMS	95,000	105,000	10,000	10.5%
522-70-31-273	DISASTER SUPPLIES	13,000	13,000	0	0.0%
522-70-31-274	PASSPORT	2,500	2,500	0	0.0%
522-70-31-275	OFFICE SUPPLIES	12,000	12,000	0	0.0%
522-70-31-282	DEFIBRILLATOR SUPPLIES	0	0	0	-
522-70-31-290	CLEANING & SANITATION	35,000	38,500	3,500	10.0%
522-70-31-306	EMS SUPPLIES	6,000	6,000	0	0.0%
	TOTAL MISCELLANEOUS SUPPLIES	404,350	432,850	28,500	7.0%
522-70-31-328	EQUIP- REPAIR PARTS	1,400	1,400	0	0.0%
522-70-31-329	EXTINGUISHER/HYDRO REPAIR PARTS	500	500	0	0.0%
522-70-31-330	HOSE REPAIR PARTS	1,450	1,450	0	0.0%
522-70-31-331	HYDRANT/TEST PARTS	3,500	3,500	0	0.0%
522-70-31-332	DEFIBRILLATOR REPAIR PARTS	3,000	3,000	0	0.0%
	TOTAL REPAIR PARTS	9,850	9,850	0	0.0%
522-70-35-411	FIREFIGHTING EQUIP	50,000	50,000	0	0.0%
522-70-35-412	HAND TOOLS	1,250	1,400	150	12.0%
522-70-35-413	WILDLAND EQUIP	5,800	8,000	2,200	37.9%
522-70-35-414	MEDICAL EQUIPMENT	17,500	20,000	2,500	14.3%
522-70-35-416	FURNITURE & FURNISHINGS	10,300	6,500	-3,800	-36.9%
522-70-35-423	SHOP TOOLS	1,500	1,500	0	0.0%
	TOTAL SMALL EQUIPMENT	86,350	87,400	1,050	1.2%
522-70-30	TOTAL EQUIP- & SUPPLIES	500,550	530,100	29,550	5.9%
522-70-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	1,000	3,000	2,000	200.0%
522-70-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	1,000	3,000	2,000	200.0%
	TOTAL MISCELLANEOUS SERVICES	0	0	0	-
522-70-48-701	MISC.- EQUIP/REPAIR	7,000	7,000	0	0.0%
522-70-48-704	EXTINGUISHER REPAIRS / SERVICE	7,500	7,500	0	0.0%
522-70-48-705	HOSE REPAIR/TESTING	15,000	15,000	0	0.0%
522-70-48-706	PPE REPAIR/SEWING	35,000	30,000	-5,000	-14.3%
522-70-48-707	SCBA / COMPRESSOR REPAIR	38,000	40,000	2,000	5.3%
522-70-49-572	INFECTIOUS WASTE DISPOSAL	900	900	0	0.0%
522-70-49-612	MEDICAL GASES	12,000	14,000	2,000	16.7%
522-70-49-751	DEFIB SERVICE CONTRACT	0	0	0	-
	TOTAL MAINTENANCE SERVICES	115,400	114,400	-1,000	-0.9%
522-70-40	TOTAL PURCHASED SERVICES	116,400	117,400	1,000	0.9%
	TOTAL LOGISTICS	818,947	910,970	92,023	11.2%

*Note variances for personnel costs between 2022 and 2023 may not be accurate due to the creation of new divisional budgets and movement of personnel between divisions.

DIVISION:	BUSINESS OPERATIONS - INFORMATION TECHNOLOGY	2022	2023	VARIANCE	
ACCT. CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
	REGULAR HOURS	9,278	6,239	-3,040	-32.8%
	OVERTIME HOURS	280	280	0	0.0%
	TOTAL PAID HOURS	9,558	6,519	-3,040	-31.8%
522-85-10-101	HOLIDAY / VACATION SELL-BACKS	3,000	3,000	0	0.0%
522-85-10-102	REGULAR SALARIES	464,607	260,760	-203,847	-43.9%
522-85-10-103	OVERTIME SALARIES	18,040	12,417	-5,623	-31.2%
522-85-10-109	WELLNESS INCENTIVE	1,000	1,000	0	0.0%
522-85-10	TOTAL SALARIES	486,647	277,177	-209,470	-43.0%
522-85-20-131	LIFE INSURANCE	981	559	-422	-43.0%
522-85-20-132	LABOR & INDUSTRIES	1,124	692	-432	-38.5%
522-85-20-133	MEDICAL/DENTAL	0	0	0	-
522-85-20-134	PENSIONS FULL TIME	45,158	28,752	-16,406	-36.3%
522-85-20-136	DEFERRED COMPENSATION	16,758	13,322	-3,436	-20.5%
522-85-20-138	MEDICARE	6,980	3,974	-3,006	-43.1%
522-85-20-139	SOCIAL SECURITY	3,483	0	-3,483	-100.0%
	TOTAL EMPLOYEE NON-MEDICAL BENEFITS	74,484	47,298	-27,186	-36.5%
522-85-20	TOTAL BENEFITS	74,484	47,298	-27,186	-36.5%
522-85-31-297	TECHNOLOGY SUPPLIES	12,000	15,000	3,000	25.0%
	TOTAL MISCELLANEOUS SUPPLIES	12,000	15,000	3,000	25.0%
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 WORKSTATION PARTS	1,400	1,400	0	0.0%
522-85-31-343	MOBILE DEVICE REPAIR PARTS	1,000	1,000	0	0.0%
	TOTAL REPAIR PARTS	11,600	11,600	0	0.0%
522-85-35-417	OFFICE MACHINES	5,000	5,000	0	0.0%
522-85-35-418	COMPUTER WORKSTATIONS	0	0	0	-
522-85-35-419	LAPTOPS/MDC'S	0	0	0	-
522-85-35-420	PRINTERS	0	0	0	-
522-85-35-423	SHOP TOOLS	500	500	0	0.0%
522-85-35-426	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	12,500	12,500	0	0.0%
522-85-30	TOTAL EQUIP- & SUPPLIES	36,100	39,100	3,000	8.3%
522-85-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	21,300	21,300	0	0.0%
522-85-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	0	0	0	-
	TOTAL OUTSIDE TRAINING	21,300	21,300	0	0.0%
522-85-41-570	SOFTWARE AS A SERVICE (SAS)	3,240	3,240	0	0.0%
522-85-41-571	MOBILE DATA CONNECTIVITY	29,000	30,750	1,750	6.0%
522-85-41-592	SOFTWARE CUSTOMIZATION	0	0	0	-
522-85-41-593	CONSULTANTS	3,000	55,000	52,000	1733.3%
522-85-41-594	INTERNET - C3	0	1,500	1,500	-
522-85-41-595	800 ACCESS FEES	82,368	82,368	0	0.0%
522-85-41-596	PSERN MAINTENANCE FEES	0	18,075	18,075	-
522-85-41-614	VALLEYCOM DISPATCHING	0	0	0	-
	TOTAL MISCELLANEOUS SERVICES	117,608	190,933	73,325	62.3%
522-85-48-733	NETWORK INFRASTRUCTURE	23,330	23,330	0	0.0%
522-85-48-734	COMPUTER SERVICE MAINTENANCE	1,500	1,500	0	0.0%
522-85-48-735	NETWORK AND PHONE CONTRACTS	20,000	20,000	0	0.0%
522-85-48-736	RADIO MAINTENANCE	5,000	5,000	0	0.0%
	TOTAL MAINTENANCE SERVICES	49,830	49,830	0	0.0%
522-85-49-755	SOFTWARE CONTRACTS	135,715	203,715	68,000	50.1%
522-85-49-756	SECURITY ACCESS CONTROL CONTRACTS	10,000	10,000	0	0.0%
522-85-49-757	OFFICE EQUIPMENT CONTRACTS	18,267	18,267	0	0.0%
	TOTAL CONTRACT SERVICES	163,982	231,982	68,000	41.5%
522-85-40	TOTAL PURCHASED SERVICES	352,720	494,045	141,325	40.1%
	TOTAL INFORMATION TECHNOLOGY	949,951	857,620	-92,331	-9.7%

*Note variances for personnel costs between 2022 and 2023 may not be accurate due to the creation of new divisional budgets and movement of personnel between divisions.

DIVISION:	EMPLOYEE HEALTH BENEFITS	2022	2023	VARIANCE	
ACCT- CODE	DESCRIPTION	BUDGET	BUDGET	AMOUNT	PERCENT
522-95-20-180	CLAIM PAYMENTS	3,861,096	4,194,588	333,492	8.6%
522-95-20-181	TPA EXPENSES	113,149	122,358	9,209	8.1%
522-95-20-182	BROKER FEES	35,460	36,360	900	2.5%
522-95-20-183	STOP LOSS INSURANCE	1,035,550	961,092	-74,458	-7.2%
522-95-20-184	WELLNESS PROGRAM EXPENSES	0	0		
522-95-20-185	OTHER EXPENSES	5,000	5,000	0	0.0%
522-95-20-186	HRA DISBURSEMENT	196,500	187,500	-9,000	-4.6%
	TOTAL SELF-INSURANCE	5,246,755	5,506,898	260,143	5.0%
522-95-20-188	DENTAL	316,490	321,972	5,482	1.7%
	TOTAL DENTAL	316,490	321,972	5,482	1.7%
					-
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	225,000	225,000	0	0.0%
	TOTAL LEOFF 1 REIMBURSEMENT	225,000	225,000	0	0.0%
522-95-20	TOTAL EMPLOYEE HEALTH BENEFITS	5,788,245	6,053,870	265,625	4.6%

LINE ITEM DESCRIPTIONS

BARS	DESCRIPTION	
511-60-10-812	MEETINGS - COMMISSIONERS COMPENSATION	Covers costs at \$128 per meeting for Commissioner's meetings. Rate valid: January 1, 2019 - December 31, 2023.
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, KCFCFA, 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.

DIVISION: GENERAL		
522-05-10-111	EMPLOYEE LEAVE CASH OUT	Cash out of sick or vacation leaves for employees anticipated to retire during the year.
522-05-21-163	EMPLOYEE ASSISTANCE	Health Ventures employee assistance program.
522-05-21-164	EMPLOYEE RECOGNITION	Expenses for employee recognition program and banquet.
522-05-21-161	FOOD	Food provided at major incidents, day-long training sessions, business meetings, etc.
522-05-31-261	MISC- SUPPLIES	Miscellaneous supplies. Based on historical use.
522-05-32-381	FUEL	Fuel costs based on historical usage and increased fuel prices.
522-05-35-460	HOUSEWARES - STATION 60	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-461	HOUSEWARES - STATION 61	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-462	HOUSEWARES - STATION 62	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-463	HOUSEWARES - STATION 63	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-464	HOUSEWARES - STATION 64	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-465	HOUSEWARES - STATION 65	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-466	HOUSEWARES - STATION 66	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-467	HOUSEWARES - STATION 67	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-468	HOUSEWARES - STATION 68	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-469	HOUSEWARES - ADMIN/BIZOPS	Miscellaneous houseware equipment, utensils, supplies.
522-05-35-470	HOUSEWARES - CITY HALL	Miscellaneous houseware equipment, utensils, supplies.
522-05-41-574	ATTORNEY/LEGAL	Expenses for legal representation.
522-05-41-575	NEGOTIATIONS	Expenses for contract negotiations with IAFF Local 2024.
522-05-41-593	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	NEWSLETTERS & PUBLICATIONS	Costs associated with community newsletter and other district publications.
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, FW Chamber, service groups/club, etc.
522-05-49-582	TEMPORARY EMPLOYMENT	Any costs associated with temporary help.
522-05-49-583	PRINTING & BINDING	Not utilized. - Reducing paper usage.
522-05-49-607	EMERGENCY MANAGEMENT/CERT SUPPORT	Emergency Planning & Fire District Participation and Support of City led CERT Programs.
522-05-49-691	SERVICE FEES	All fees, other than investment fees, associated with departmental business.
522-05-49-761	VEHICLE CLEANING SERVICES	Carwashes for district vehicles.
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.
522-05-47-679	INTERNET CONNECTION	Internet connectivity primary and secondary connections.
522-05-79-759	PROPERTY PAYMENTS	Previously utilized for Station 68 property acquisition.
522-05-51-761	KCFD 2 CONTRACT	Previously utilized Des Moines contract for service with Dist. 2.
522-05-50-791	CONTINGENCY	This is an account to cover unplanned significant expenditures.

DIVISION: ADMINISTRATION		
522-10-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on employee input.
522-10-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-10-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-10-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
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	Retirement Contribution Benefit @ 4% of FF1 Wage
522-10-20-138	MEDICARE	Medicare contribution paid by employer.
522-10-20-139	SOCIAL SECURITY	Social Security contribution paid by employer for non-pensionable employees.
522-10-35-417	OFFICE MACHINES	Not utilized.
522-10-43-541	TRAINING - TUITION/REGISTRATIONS/FEEES	Employee training, seminars, conferences, continuing education opportunities.
522-10-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-10-43-545	TRAINING - EXECUTIVE DEVELOPMENT PROGRAM	Special education and career development opportunities for non-contract staff.
522-10-48-701	MISC- EQUIP- MAINTENANCE	

DIVISION: BUSINESS OPERATIONS - FINANCE, DATA, RECORDS		
522-15-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on historical usage and input.
522-15-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-15-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-15-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
522-15-20-131	LIFE INSURANCE	Life Insurance provided by employer.
522-15-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
522-15-20-133	MEDICAL/DENTAL	Medical and dental plans paid by employer.
522-15-20-134	PENSIONS FULL TIME	Employer share of pension plans.
522-15-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-15-20-138	MEDICARE	Medicare contribution paid by employer.
522-15-20-139	SOCIAL SECURITY	Social Security contribution paid by employer for non-pensionable employees.
522-15-31-276	GIS PROGRAM - COMPLEX MAPS	Materials and supplies for hardcopy maps.
522-15-31-277	BUSINESS SUPPLIES	Misc. Supplies for Finance, Data, Records Divisions.
522-15-41-593	CONSULTANTS	Cost for consultants utilized for initiatives and projects.
522-15-43-541	TRAINING - TUITION/REGISTRATIONS/FEEES	Employee training, seminars, conferences, continuing education opportunities.
522-15-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-15-48-701	MISC- EQUIP- MAINTENANCE	

DIVISION: BUSINESS OPERATIONS - HUMAN RESOURCES		
522-16-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on historical usage and input.
522-16-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-16-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-16-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
522-16-20-131	LIFE INSURANCE	Life Insurance provided by employer.
522-16-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
522-16-20-133	MEDICAL/DENTAL	Medical and dental plans paid by employer.
522-16-20-134	PENSIONS FULL TIME	Employer share of pension plans.
522-16-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-16-20-138	MEDICARE	Medicare contribution paid by employer.
522-16-20-139	SOCIAL SECURITY	Social Security contribution paid by employer for non-pensionable employees.
522-16-31-276	COMPLIANCE/RECRUITMENT SUPPLIES	HR Posters and employment opportunity handouts.
522-16-41-576	DEI PROGRAM	Costs associated with Diversity, Equity, and Inclusion Program.
522-16-41-577	BACKGROUNDS/INVESTIGATIONS	Costs associated with hiring new personnel, promotional exams, and background investigations.
522-16-41-578	HIRING/TESTING FEES	
522-16-41-579	RECRUITMENT/JOB POSTINGS	Costs associated with recruiting and posting of jobs on internet.
522-16-41-593	CONSULTANTS (DEI, CPAT, COMPLIANCE)	Consultants for programs and projects.
522-16-41-615	COMPLIANCE, POLICIES (LEXIPOL)	Cloud based software for policies.
522-16-41-616	HR SUBSCRIPTION SERVICES	HR related salary/compensation data and subscriptions.
522-16-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Medicare contribution paid by employer.
522-16-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-16-48-701	MISC- EQUIP- MAINTENANCE	Materials and supplies for hardcopy maps.

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	Firefighter salaries.
522-20-10-103	OVERTIME - RESPONSE	Overtime for major events, daily staffing, backfill.
522-20-10-104	OVERTIME - TRAINING	Overtime for assigned or mandatory training.
522-20-10-105	OVERTIME - MEETINGS/COMMITTEES/PROGRAMS	Overtime for meetings and committee assignments.
522-20-10-106	ACTING PAY	Acting and driver pay per firefighter contract.
522-20-10-107	PREMIUM/SPECIALTY PAY	Not utilized.
522-20-10-109	WELLNESS INCENTIVE/PRM	Per firefighter contract, firefighter benefit for non-sick leave usage. Post Retirement medical for 15 members (max at one time) x \$500 a month.
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 Retirement Contribution Benefit @ 4% of FF1 Wage
522-20-20-138	MEDICARE	Medicare contribution for all firefighters hired after 1985.
522-20-31-270	MATERIAL (PROP PROT)	For plywood and other property protection after fires.
522-20-31-303	ACCIDENTS	Costs associated with accidents below insurance deductible.
522-20-31-304	HONOR GUARD	Supplies for our Honor Guard.
522-20-31-305	NEW HIRE/ONBOARDING	Additional or unplanned costs due to the hire of new FF's. New in 2021 for tracking cost purposes.
522-20-35-410	REHAB SUPPLIES	Food/Water/Supplies for rehab at extended or prolonged responses.
522-20-43-540	TRAINING - OFFICER DEVELOPMENT	Officer development training.
522-20-43-541	TRAINING - TUITION/REGISTRATIONS/FEEES	Employee training, seminars, conferences, continuing education opportunities.
522-20-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-20-49-614	VALLEYCOM DISPATCHING	ValleyCom owner agency fees for dispatching services.

DIVISION:		BATTALION CHIEFS
522-21-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on historical usage and input.
522-21-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-21-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-21-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
522-21-20-131	LIFE INSURANCE	Life Insurance provided by employer.
522-21-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor & Industries.
522-21-20-133	MEDICAL/DENTAL	Medical and dental plans paid by employer.
522-21-20-134	PENSIONS FULL TIME	Employer share of pension plans.
522-21-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-21-20-138	MEDICARE	Medicare contribution paid by employer.
522-21-20-139	SOCIAL SECURITY	Social Security contribution paid by employer for non-pensionable employees.
522-21-43-541	TRAINING - TUITION/REGISTRATIONS/FEEES	Employee training, seminars, conferences, continuing education opportunities.
522-21-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-21-48-701	MISC- EQUIP- MAINTENANCE	Not utilized.

DIVISION: SPECIAL TEAMS - 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 @ 2% x 16 team member max.
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	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-22-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-22-48-701	MISC- EQUIP- MAINTENANCE	Not utilized.

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 (WELLNESS)	Employee Health/Wellness/Fitness initiative.
522-23-21-169	MEDICAL EXAMS (DUTY FITNESS)	Employee return to work exams.
522-23-21-170	PEER SUPPORT - OFFSITE CLINICS/PROGRAM	Employee support program.
522-23-31-328	EQUIP/REPAIR PARTS	Fitness equipment repair based on historical.
522-23-35-432	GYM EQUIPMENT	Treadmills, weights, equipment.
522-23-41-587	INSTRUCTORS (OUTSIDE)	Not utilized.
522-23-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-23-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-23-48-701	FITNESS EQUIP- MAINTENANCE	Physical fitness equipment maintenance.

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 & Industries.
522-24-20-133	MEDICAL/DENTAL	Medical and dental plans paid by employer.
522-24-20-134	PENSIONS FULL TIME	Employer share of pension plans.
522-24-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-24-20-138	MEDICARE	Medicare contribution for EMS personnel hired after 1985.
522-24-31-298	DISEASE PREVENTION	Gloves, face shields, TB Masks and Vionex (our bug killing handi-wipes).
522-24-31-xxx	FUTURE CATEGORY (ALS/BLS)	Not utilized.
522-24-35-423	SHOP TOOLS	Specialized tools for medical equipment maintenance.
522-24-41-587	CLINICAL REVIEWS	Used to review EMS call data info for quality assurance.
522-24-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-24-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-24-48-701	MISC- EQUIP MAINTENANCE	Equipment repairs provided by outside service providers.

DIVISION: SPECIAL TEAMS - HAZMAT		
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 @ 2% x 16 team member max.
522-25-20-134	PENSIONS FULL TIME	LEOFF pension payments by Employer.
522-25-20-138	MEDICARE	Medicare contribution for EMS personnel hired after 1985.
522-25-35-418	HAZ MAT PROTECTION/EQUIPMENT	For replacement suits and equipment.
522-25-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-25-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-25-48-701	MISC- EQUIP- MAINTENANCE	Repair of Hazmat equipment by outside vendors.

DIVISION: SPECIAL TEAMS - 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 @ 2% x 16 team member max.
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	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-27-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-27-48-701	MISC- EQUIP- MAINTENANCE	Repair of marine equipment by outside vendors.

DIVISION: SWIMMERS UNIT		
522-28-10-103	OVERTIME SALARIES	Total of overtime utilized by the swimmers.
522-28-10-107	PREMIUM PAY	Premium pay for special operations teams @ 1% x 24 team member max.
522-28-20-134	PENSIONS FULL TIME	LEOFF pension payments by Employer.
522-28-20-138	MEDICARE	Medicare contribution for EMS personnel hired after 1985.
522-28-35-413	SWIMMER EQUIPMENT	For replacement suits and equipment.
522-28-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-28-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-28-48-701	MISC- EQUIP- MAINTENANCE	Misc. maintenance

DIVISION: FIRE MARSHAL OFFICE		
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	Salaries for staff within the assigned division.
522-30-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-30-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
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 Retirement Contribution Benefit @ 4% of FF1 Wage
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.
522-30-35-420	PHOTO & DIGITAL EQUIPMENT	Digital camera equipment.
522-30-35-434	INVESTIGATION EQUIPMENT	Investigation tools and equipment.
522-30-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-30-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-30-44-601	KING COUNTY INVESTIGATION SERVICES	Fee associated with outsourcing of fire investigations.
522-30-48-701	MISC- EQUIP- MAINTENANCE	Maintenance of investigation equipment, camera, gas detectors, etc.
522-30-48-760	CITY OF FEDERAL WAY M&O	Maintenance and Operating expenses for City Hall office space.

DIVISION: COMMUNITY AFFAIRS		
522-35-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation/holiday sell-backs for employee(s) per policy. Based on historical.
522-35-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-35-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-35-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
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 Retirement Contribution Benefit @ 4% of FF1 Wage
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.
522-35-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-35-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-35-41-597	EDUCATIONAL PROGRAMS/SOCIAL MEDIA	Purchased services - 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.
522-35-44-580	ADVERTISING	Social media and local publication ads and notices.
522-35-44-603	SPECIAL PROGRAMS - EXPLORER POST 39	Hands-on program aimed at young men and women with in interest in learning more about careers in the field of fire or emergency services.
522-35-48-701	MISC- EQUIP- MAINTENANCE	Costs of repairing any equipment damaged during the year.

DIVISION: CARES		
522-36-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation/holiday sell-backs for employees per policy and contract. Based on historical.
522-36-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-36-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-36-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
522-36-20-131	LIFE INSURANCE	Life insurance provided by Employer.
522-36-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522-36-20-133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522-36-20-134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522-36-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-36-20-138	MEDICARE	Medicare contribution.
522-36-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-36-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-36-44-603	SPECIAL PROGRAMS	

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	Salaries for staff within the assigned division.
522-40-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-40-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
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	LEOFF and PERS pension payments by Employer.
522-40-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-40-20-138	MEDICARE	Medicare contribution.
522-40-20-139	SOCIAL SECURITY	Social Security contribution paid by employer for non-pensionable employees.
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.
522-40-31-285	CHEMICALS	Not utilized.
522-40-31-326	MISC REPAIR PARTS	Not utilized.
522-40-35-411	FIREFIGHTING EQUIP-	Not utilized.
522-40-35-416	FURNITURE & FURNISHINGS	Replacement of furnishings (chairs, etc.).
522-40-35-417	OFFICE MACHINES	Not utilized.
522-40-35-421	AUDIO/VISUAL EQUIP	Small AV equipment.
522-40-41-587	INSTRUCTORS (OUTSIDE)	Not utilized.
522-40-41-588	MISC REIMBURSABLE TRAINING	Not utilized.
522-40-41-589	SKFTC - ANNUAL MEMBERSHIP (CONSORTIUM)	South King Fire Training Consortium Membership Fee
522-40-41-591	SKFTC - TACTICAL ATHLETE/REBOUND	South King Fire Training Consortium health and performance program for first responders.
522-40-41-592	SKFTC - FIRST WATCH/PULSE POINT	South King Fire Training Consortium data review program.
522-40-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-40-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
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: BUSINESS OPERATIONS - FACILITIES		
522-50-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employee(s) per policy. Based on historical.
522-50-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-50-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-50-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
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	LEOFF and PERS pension payments by Employer.
522-50-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-50-20-138	MEDICARE	Medicare contribution.
522-50-20-139	SOCIAL SECURITY	Social Security contribution paid by employer for non-pensionable employees.
522-50-31-272	UNIFORMS	Uniforms/coveralls for facilities personnel.
522-50-31-287	GROUNDS MAINT- SUPPLIES	Misc. ground maintenance equipment (e.g., water hoses, rakes, shovels, sprinklers, etc.).Station supplies (toilet paper/paper towels/soap)
522-50-31-289	BLDG- MTLs & SUPPLIES	Miscellaneous building materials and supplies.
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.
522-50-35-423	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	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-50-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
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 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.
522-50-48-731	FUELING STATIONS	Repairs for fuel stations.
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.
522-50-49-762	JANITORIAL SERVICES	Cleaning services for shared meeting spaces, bathrooms, and offices.
522-50-49-758	GROUNDS MAINT- CONTRACT	Contract services for stations grounds maintenance.
522-50-49-759	VACANT PROPERTY MAINTENANCE	Costs to maintain vacant property - code enforcement.

DIVISION: BUSINESS OPERATIONS - 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	Salaries for staff within the assigned division.
522-60-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-60-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
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 Employer.
522-60-20-134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522-60-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-60-20-138	MEDICARE	Medicare contribution.
522-60-31-272	UNIFORMS	Uniforms and coveralls for fleet personnel.
522-60-31-275	OFFICE SUPPLIES	Not utilized.
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	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-60-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-60-41-589	LAB TESTING	
522-60-49-590	TOWING	
522-60-47-729	WASTE DISPOSAL	Repair of equipment that is sent out to a vendor.
522-60-48-701	MISC- EQUIP- MAINTENANCE	
522-60-48-725	OPTICOM EMITTERS	
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.

DIVISION: BUSINESS OPERATIONS - LOGISTICS		
522-70-10-101	HOLIDAY / VACATION SELL-BACKS	Vacation sell-backs for non-contract employees per policy. Based on historical.
522-70-10-102	REGULAR SALARIES	Salaries for staff within the assigned division.
522-70-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-70-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
522-70-20-131	LIFE INSURANCE	Life insurance provided by Employer.
522-70-20-132	LABOR & INDUSTRIES	Fees paid to Washington State Labor and Industries.
522-70-20-133	MEDICAL/DENTAL	Medical and Dental plans paid by Employer.
522-70-20-134	PENSIONS FULL TIME	LEOFF and PERS pension payments by Employer.
522-70-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-70-20-138	MEDICARE	Medicare contribution.
522-70-31-261	SOCIAL SECURITY	Social Security contribution paid by employer.
522-70-31-262	BATTERIES	Disposable batteries for all district activities.
522-70-31-264	PERSONAL PROTECTION EQUIPMENT (PPE)	Scheduled replacement of PPE based on inspection and expiration standards.
522-70-31-266	EXTINGUISHERS & SUPPLIES	Based on historical expenditures.
522-70-31-271	MEDICAL SUPPLIES	EMS related supplies used at incidents.
522-70-31-272	UNIFORMS	For Firefighters, Officers, and Chiefs departmental uniforms
522-70-31-273	DISASTER SUPPLIES	MRE's and other disaster supplies.
522-70-31-274	PASSPORT	For passport supplies based on historical expenditures
522-70-31-275	OFFICE SUPPLIES	Expenses for paper, pencils, pens, etc. and printer toner/copy machine overage charges.
522-70-31-282	DEFIBRILLATOR SUPPLIES	Defib supplies for patient care.
522-70-31-290	CLEANING & SANITATION	Station supplies (toilet paper/paper towels/soap).
522-70-31-306	EMS SUPPLIES	Supplies for EOC Operations.
522-70-31-328	EQUIP- REPAIR PARTS	Misc. repair for Operations equipment.
522-70-31-329	EXTINGUISHER/HYDRO REPAIR PARTS	For repair and hydro testing of extinguishers, repair of ground ladders, etc.
522-70-31-330	HOSE REPAIR PARTS	For repair of damaged hose.
522-70-31-331	HYDRANT/TEST PARTS	All equipment, glue, etc. used for testing our hydrants.
522-70-31-332	DEFIBRILLATOR REPAIR PARTS	Repair parts for defib equipment.
522-70-35-411	FIREFIGHTING EQUIP	Ropes, nozzles, and all replacement operations equipment. Also provides for Rehab supplies utilized at fire scenes.
522-70-35-412	HAND TOOLS	Replacement tools at stations and on engines
522-70-35-413	WILDLAND EQUIP	Equipment for wildland fires/deployments.
522-70-35-414	MEDICAL EQUIPMENT	For medical equipment such as backboards, etc.
522-70-35-416	FURNITURE & FURNISHINGS	Desks, tables, chairs, ergonomic accessories for staff & offices.
522-70-35-423	SHOP TOOLS	Specialized tools for equipment maintenance.
522-70-43-541	TRAINING - TUITION/REGISTRATIONS/FEEES	Employee training, seminars, conferences, continuing education opportunities.
522-70-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-70-48-701	MISC.- EQUIP/REPAIR	Outside repair of equipment, such as rescue tools, and ladder testing.
522-70-48-704	EXTINGUISHER REPAIRS / SERVICE	For hydro testing or repairing extinguishers based on historical.
522-70-48-705	HOSE REPAIR/TESTING	For testing and repair of hose based on NFPA recommendations and historical trends.
522-70-48-706	PPE REPAIR/SEWING	For repair of bunkers we can't do "in-house".
522-70-48-707	SCBA / COMPRESSOR REPAIR	Repairs and servicing of SCBA equipment, compressors as necessary.
522-70-49-572	INFECTIOUS WASTE DISPOSAL	For disposal of infectious waste.
522-70-49-612	MEDICAL GASES	Medical oxygen costs.
522-70-49-751	DEFIB SERVICE CONTRACT	Annual service contract for defibs.

DIVISION: BUSINESS OPERATIONS - INFORMATION TECHNOLOGY		
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	Salaries for staff within the assigned division.
522-85-10-103	OVERTIME SALARIES	Overtime for non-exempt staff.
522-85-10-109	WELLNESS INCENTIVE	Benefit for reduced sick leave use.
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	LEOFF and PERS pension payments by Employer.
522-85-20-136	DEFERRED COMPENSATION	Deferred Comp Retirement Contribution Benefit @ 4% of FF1 Wage
522-85-20-138	MEDICARE	Medicare contribution.
522-85-20-139	SOCIAL SECURITY	Social Security contribution paid by employer.
522-85-31-297	TECHNOLOGY 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 WORKSTATION PARTS	Parts for repair of computers/printers/monitors - replacement printers.
522-85-31-343	MOBILE DEVICE REPAIR PARTS	Parts for repair of telephone systems.
522-85-35-417	OFFICE MACHINES	Misc. small office machine replacement.
522-85-35-418	COMPUTER WORKSTATIONS	Not Utilized.
522-85-35-419	LAPTOPS/MDC'S	Not Utilized.
522-85-35-420	PRINTERS	Not Utilized.
522-85-35-423	SHOP TOOLS	Purchases replacement tools.
522-85-35-426	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.
522-85-43-541	TRAINING - TUITION/REGISTRATIONS/FEES	Employee training, seminars, conferences, continuing education opportunities.
522-85-43-542	TRAINING - TRAVEL/TRANSPORTATION/LODGING	Travel costs associated with training and education.
522-85-41-570	SOFTWARE AS A SERVICE (SAS)	Cloud based software solutions and subscriptions.
522-85-41-571	MOBILE DATA CONNECTIVITY	Air cards and cellular connectivity for district equipment, MDC's, etc.
522-85-41-592	SOFTWARE CUSTOMIZATION	Customization of major application packages.
522-85-41-593	CONSULTANTS	Support for Info Systems by outside vendors.
522-85-41-594	INTERNET - C3	Membership to C3
522-85-41-595	800 ACCESS FEES	800 MHz access fees for radios and MDC's.
522-85-48-733	NETWORK INFRASTRUCTURE	Maintenance on network infrastructure.
522-85-48-734	COMPUTER SERVICE MAINTENANCE	Time & Material Maintenance on computers/printers/monitors.
522-85-48-735	NETWORK AND PHONE CONTRACTS	Maintenance contracts for of network/telecom systems.
522-85-48-736	RADIO MAINTENANCE	Time & Material Maintenance of radios.
522-85-49-755	SOFTWARE CONTRACTS	Annual contract fees on major application software used across all divisions.
522-85-49-756	SECURITY ACCESS CONTROL CONTRACTS	Annual contracts for security solutions (gates, cameras, keypads, etc.)
522-85-49-757	OFFICE EQUIPMENT CONTRACTS	Annual contract fees on leased 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. Not used in PP100/500 Plan Options.
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.